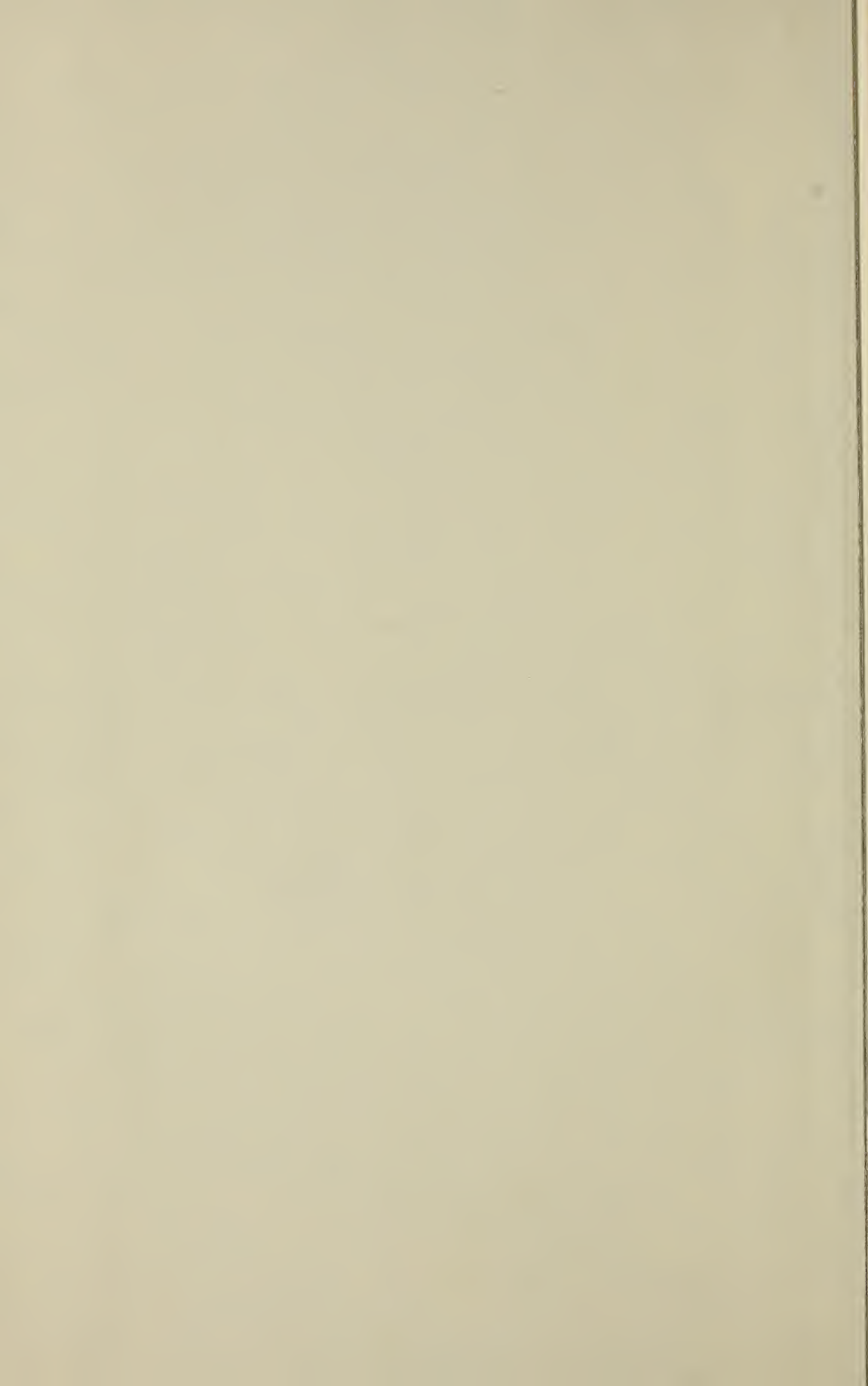




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Statutes
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Canada Statutes
[Statutes of Canada, 1946]

PREFIX TO STATUTES

8

BRITISH NORTH AMERICA ACT, 1946.

LIST OF PROCLAMATIONS FROM
FEBRUARY, 1946, TO OCTOBER, 1946.

MISCELLANEOUS PROCLAMATIONS.

ACTS PROCLAIMED IN FORCE.



45536-
20.12.46

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1946

THE [illegible] OF [illegible]

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Proclamations, February, 1946, to October, 1946.....	vii



CHAP. 63.

An Act to provide for the readjustment of representation in the House of Commons of Canada on the basis of the population of Canada.

[Assented to 26th July, 1946.]

WHEREAS the Senate and House of Commons of Canada in Parliament assembled have submitted an address to His Majesty praying that His Majesty may graciously be pleased to cause a Bill to be laid before the Parliament of the United Kingdom for the enactment of the provisions hereinafter set forth;

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. Section fifty-one of the British North America Act, 1867, is hereby repealed and the following substituted therefor:

"51.—(1) The number of members of the House of Commons shall be two hundred and fifty-five and the representation of the provinces therein shall forthwith upon the coming into force of this section and thereafter on the completion of each decennial census be readjusted by such authority, in such manner, and from such time as the Parliament of Canada from time to time provides, subject and according to the following rules:—

1. Subject as hereinafter provided, there shall be assigned to each of the provinces a number of members computed by dividing the total population of the provinces by two hundred and fifty-four and by dividing the population of each province by the quotient so obtained, disregarding, except as hereinafter in this section provided, the remainder, if any, after the said process of division.

New provision as to readjustment of representation in Commons. 30 & 31 Vict., c. 3.

2. If the total number of members assigned to all the provinces pursuant to rule one is less than two hundred and fifty-four, additional members shall be assigned to the provinces (one to a province) having remainders in the computation under rule one commencing with the province having the largest remainder and continuing with the other provinces in the order of the magnitude of their respective remainders until the total number of members assigned is two hundred and fifty-four.

3. Notwithstanding anything in this section, if upon completion of a computation under rules one and two, the number of members to be assigned to a province is less than the number of senators representing the said province, rules one and two shall cease to apply in respect of the said province, and there shall be assigned to the said province a number of members equal to the said number of senators.

4. In the event that rules one and two cease to apply in respect of a province then, for the purpose of computing the number of members to be assigned to the provinces in respect of which rules one and two continue to apply, the total population of the provinces shall be reduced by the number of the population of the province in respect of which rules one and two have ceased to apply and the number two hundred and fifty-four shall be reduced by the number of members assigned to such province pursuant to rule three.

5. Such readjustment shall not take effect until the termination of the then existing Parliament.

(2) The Yukon Territory as constituted by Chapter forty-one of the Statutes of Canada, 1901, together with any Part of Canada not comprised within a province which may from time to time be included therein by the Parliament of Canada for the purposes of representation in Parliament, shall be entitled to one member."

Short
title and
citation.

2. This Act may be cited as the British North America Act, 1946, and the British North America Acts, 1867 to 1943, and this Act may be cited together as the British North America Acts, 1867 to 1946.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

PROCLAMATIONS OF CANADA, FEBRUARY, 1946, TO OCTOBER, 1946

	DATE IN FORCE	CANADA GAZETTE
Acts proclaimed—		
Agricultural Prices Support Act, 1944—Statutes, 1944-45— Section nine proclaimed in force for a period of two years.....	1 Apr., 1946	Vol. 80, p. 2431.
Canadian Citizenship Act—Statutes, 1946.....	1 Jan., 1947	Vol. 80, p. 4648.
Criminal Code—Statutes, 1946—proclaimed in force.....	1 Sept., 1946	Vol. 80, p. 6007, Extra, Aug. 29, 1946.
Food and Drugs Act—Statutes, 1946—Section one, except that portion of it which applies to cosmetics—pro- claimed in force.....	1 July, 1946	Vol. 80, p. 4647.
Government Companies Operation Act—Statutes, 1946— to apply to listed companies.....	1 Aug., 1946	Vol. 80, p. 5605.
Juvenile Delinquents Act, 1929, in force in— Ville Saint-Laurent, Prov. of Quebec.....	8 June, 1946	Vol. 80, p. 3673.
County of Wellington, Prov. of Ontario.....	10 Aug., 1946	Vol. 80, p. 5418.
County of Peterborough, Prov. of Ontario.....	7 Sept., 1946	Vol. 80, p. 6007.
Town of Lauzon, Prov. of Quebec.....	14 Sept., 1946	Vol. 80, p. 6147.
National Housing Act, 1944—Statutes, 1944-45—Part IV proclaimed in force.....	1 Apr., 1946	Vol. 80, p. 2233, Extra, Apr. 1, 1946.
Penitentiary Act, 1939—Statutes, 1939—Subsection (6) of Section 4, Section 4-A, and The Part of subsection (2) of Section 13 that relates to the commissioners—pro- claimed in force.....	5 Apr., 1946	Vol. 80, p. 2234, Extra, Apr. 5, 1946.
Trans-Canada Air Lines Act—Statutes, 1937— Section seventeen—repealed.....	2 Mar., 1946	Vol. 80, p. 1142.
Transport Act, 1938—Statutes, 1938— Part II—proclaimed in force.....	9 Feb., 1946	Vol. 80, p. 712.
United Kingdom Financial Agreement Act, 1946— Statutes, 1946—proclaimed in force with exception of Sections four and five.....	30 May, 1946	Vol. 80, p. 3672, Extra, May 30, 1946.
United Kingdom Financial Agreement Act, 1946— Statutes, 1946—Sections four and five—proclaimed in force.....	16 July, 1946	Vol. 80, p. 5035, Extra, July 16, 1946.
War Measures Act— Trading with Enemy Regulations, 1939— Revision No. 63 of List of Specified Persons.....	12 Feb., 1946	Vol. 80, p. 1291.
Revoking the List of Specified Persons.....	30 June, 1946	Vol. 80, p. 4648, Extra, July 8, 1946.
Miscellaneous Proclamations— Administrator of Government of Canada, appointment of Hon. Thibaudeau Rinfret, Chief Justice of Canada.	16 Mar., 1946	Vol. 80, p. 1571, Extra, Mar. 18, 1946.
Animal Contagious Diseases Act, restricted areas in— Manitoba— Rural Municipality of Wallace and Daly.....	11 June, 1946	Vol. 80, p. 4249.
Ontario— Counties of Welland and Lincoln.....	1 Aug., 1946	Vol. 80, p. 5896.
Saskatchewan— Rural Municipality of Moose Jaw, No. 161.....	27 Aug., 1946	Vol. 80, p. 6147.
Birthday of His Majesty, the King, to be celebrated on June 10, 1946.....	24 May, 1946	Vol. 80, p. 3673, Extra, May 31, 1946.
Coins, calling in five-cent coins of copper and zinc.....	23 July, 1946	Vol. 80, p. 5605.
Fire Prevention Week, Oct. 6-12, 1946.....	15 Aug., 1946	Vol. 80, p. 5743.
Governor General of Canada—appointment of His Excel- lency Field Marshall The Right Honourable Viscount Alexander of Tunis.....	12 Apr., 1946	Vol. 80, p. 2431, Extra, Apr. 12, 1946.
Parliament— Summoned, March 14, 1946.....	5 Feb., 1946	Vol. 80, p. 866.
Opened, March 14, 1946.....	14 Mar., 1946	Vol. 80, p. 1490.
Prorogued, August 31, 1946.....	31 Aug., 1946	Vol. 80, p. 6021.
Thanksgiving Day, Oct. 14, 1946.....	12 July, 1946	Vol. 80, p. 5036.

ACTS
OF THE
PARLIAMENT
OF THE
DOMINION OF CANADA

PASSED IN THE SESSION HELD IN THE

TENTH YEAR OF THE REIGN
OF HIS MAJESTY

KING GEORGE VI

BEING THE

SECOND SESSION OF THE TWENTIETH PARLIAMENT

Begun and holden at Ottawa, on the Fourteenth day of March, 1946, and
closed by Prorogation on the Thirty-first day of August, 1946.



FIELD MARSHAL THE RIGHT HONOURABLE
VISCOUNT ALEXANDER OF TUNIS
GOVERNOR GENERAL

PART I

PUBLIC GENERAL ACTS

OTTAWA
PRINTED BY EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
LAW PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
ANNO DOMINI 1946

10 GEORGE VI.

CHAP. 1.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1947.

[Assented to 3rd April, 1946.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by message from His Excellency Preamble.
the Honourable Thibaudeau Rinfret, Chief Justice of Canada, Administrator of the Government of Canada, and the Estimates accompanying the said message that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-seven, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, Short title.
No. 1, 1946.

2. From and out of the Consolidated Revenue Fund \$273,197,945.73 granted for 1946-47.
there may be paid and applied a sum not exceeding in the whole two hundred and seventy-three million, one hundred and ninety-seven thousand, nine hundred and forty-five dollars and seventy-three cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-six, to the thirty-first day of March, one thousand nine hundred and forty-seven, not otherwise provided for, and being one-sixth of the amount of each of the several items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-seven, as laid before the House of Commons at the present session of Parliament.

Power to
raise sums
required for
redeeming
loans or
obligations.
1931, c. 27.

3. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money as may be required for paying or redeeming loans or obligations of Canada maturing or callable in the fiscal year ending March 31, 1947.

Chargeable to
Consolidated
Revenue
Fund.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

Account to
be rendered
in detail.

4. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 2.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1946.

[Assented to 3rd April, 1946.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by message from His Excellency, Preamble.
the Honourable Thibaudeau Rinfret, Chief Justice of Canada, Administrator of the Government of Canada, and the Estimates accompanying the said message, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-six, and for other purposes connected with the public service: May it therefore please your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, Short title.
No. 2, 1946.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole four million, nine hundred and thirty-eight thousand, eight hundred and seventy-three dollars and thirty-two cents towards defraying the several charges and expenses of the public service from the first day of April, one thousand nine hundred and forty-five, to the thirty-first day of March, one thousand nine hundred and forty-six, not otherwise provided for, set forth in the Schedule to this Act. \$4,938,873.32 granted for 1945-46.

3. Notwithstanding the provisions of *The Consolidated Revenue and Audit Act, 1931*, the amounts appropriated by this Act may be paid at any time on or before the thirtieth day of April, one thousand nine hundred and forty- Amounts chargeable to year ending 31st March, 1946.

six, and such payments shall be deemed to have been made in and be chargeable to the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-six.

Account to
be rendered
in detail.

4. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDULE

Based on Further Supplementary Estimates, 1945-46. The amount hereby granted is \$4,938,873.32.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1946, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE		
	ADMINISTRATION SERVICE		
648	Departmental Administration—further amount required.....	14,795 00	
	PRODUCTION SERVICE		
649	Production Service Administration—further amount required..	2,966 00	
	MARKETING SERVICE		
650	Subsidies for Cold Storage Warehouses, under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates—further amount required.....	31,846 31	
651	Fruit, Vegetable and Maple Products and Honey—further amount required.....	50,000 00	99,607 31
	EXTERNAL AFFAIRS		
652	Passport Office—Administration—further amount required....	10,000 00	
653	To provide for hospitality in connection with visitors from abroad—further amount required.....	7,500 00	
654	To provide for expenses of the Canadian delegation to Bermuda for discussions with delegates from the United Kingdom and Newfoundland on Civil Aviation.....	1,500 00	19,000 00
	CANADA'S CONTRIBUTIONS TO THE MAINTENANCE OF EXTERNAL ORGANIZATIONS		
655	International Commission on Air Navigation for the years 1941 to 1945, inclusive.....	8,300 00	
656	Contribution towards the operational expenses of the Inter-governmental Committee on Refugees for the year 1945—Further amount required.....	215,000 00	
657	Contribution to the United Nations Organization Working Capital Fund to provide working capital for the operations of the Organization pending assessment and collection of regular contributions.....	1,205,002 50	1,428,302 50
	FINANCE		
658	Bank Inspection (Inspector General of Banks' Office)—further amount required.....	75,000 00	
659	Superannuation and Retirement Benefits—Government's contribution to the Superannuation Fund—further amount required.....	100,000 00	
	GENERAL		
660	To provide for the expenses of the Comptroller of the Treasury's Office—further amount required.....	190,000 00	365,000 00

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	FISHERIES		
661	To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942—further amount required.....		100,361 34
	JUSTICE		
362	Exchequer Court of Canada—Administration—further amount required.....		5,000 00
	LEGISLATION		
	HOUSE OF COMMONS		
663	Estimates of the Sergeant-at-Arms—further amount required..	10,000 00	
	GENERAL		
664	Printing of Parliament, including salaries of staff of Joint Distribution Office—further amount required.....	25,000 00	35,000 00
	MINES AND RESOURCES		
	LANDS, PARKS AND FORESTS BRANCH		
665	Government of the Northwest Territories—General Administration, operation and maintenance of services, including Wood Buffalo Park—further amount required.....	50,000 00	
666	Yellowknife Airport—further amount required.....	110,000 00	
	SURVEYS AND ENGINEERING BRANCH		
667	Dominion Astrophysical Observatory, Victoria, B.C.—further amount required.....	3,000 00	163,000 00
	NATIONAL DEFENCE		
668	Miscellaneous Maintenance and Adjustments (War of 1914-18)—further amount required.....		800 00
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
669	Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals—further amount required.....		65,000 00
	POST OFFICE		
670	Post offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices—further amount required.....		1,234,720 00

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PUBLIC PRINTING AND STATIONERY		
671	Printing, binding and distributing the Annual Statutes—further amount required.....	6,000 00	
672	Canada Gazette—further amount required.....	19,000 00	
673	Printing and binding Official Publications for sale and distribution to departments and the public—further amount required.....	20,000 00	45,000 00
	PUBLIC WORKS		
	CHIEF ARCHITECT'S BRANCH		
	Construction, Repairs and Improvements—Public Buildings		
	<i>Nova Scotia</i>		
674	Armdale—Temporary Post Office Accommodation.....	7,000 00	
	<i>Quebec</i>		
675	Montreal—Old Examining Warehouse—Addition, Alterations and Improvements.....	100,000 00	
	CHIEF ENGINEER'S BRANCH		
	Dredging		
676	British Columbia and Yukon—further amount required.....	62,000 00	
	Construction, Repairs and Improvements—Harbours and Rivers		
	<i>New Brunswick</i>		
677	Lord's Cove—Breakwater reconstruction—further amount required.....	6,000 00	
	<i>Saskatchewan, Alberta and Northwest Territories</i>		
678	Great Bear River Road, N.W.T.—Extension.....	371,000 00	
	<i>British Columbia and Yukon</i>		
679	Fraser River (Calamity Point)—Contribution towards improvements to Channel.....	3,000 00	549,000 00
	SECRETARY OF STATE		
	PATENT AND COPYRIGHT OFFICE		
680	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works—further amount required.....		1,490 00
	TRADE AND COMMERCE		
681	Electricity and Gas Inspection Services, including administration of the Electricity and Fluid Exportation Act—further amount required.....	5,000 00	
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
682	Administration—further amount required.....	1,463 33	6,463 33

SCHEDULE—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRANSPORT		
	MARINE SERVICE		
683	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers— —further amount required.....	78,000 00	
	RAILWAY SERVICE		
684	Maritime Freight Rates Act— Additional amount in excess of the sum of \$3,500,000 already appropriated to authorize and provide for the payment from time to time during the fiscal year 1945-46 to the Canadian National Railway Company of the difference (estimated by Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1945 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways—further amount required	19,878 84	
	AIR SERVICE		
	(Control and supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944, and 8207 of 24th October, 1944).		
	CIVIL AVIATION DIVISION		
685	Grants for advanced aeronautical instruction and to Aeroplane Clubs including grant to the Canadian Flying Clubs Association—further amount required.....	1,250 00	99,128 84
	VETERANS AFFAIRS		
686	Departmental Administration—further amount required.....	50,000 00	
687	District Administration—further amount required.....	450,000 00	
688	Veterans Bureau—further amount required.....	10,000 00	
	PAYMENTS TO OR FOR VETERANS AND DEPENDENTS		
689	Hospital and Other Allowances—further amount required.....	40,000 00	
690	Decoration Awards—further amount required.....	120,000 00	
691	Widows' Compassionate Allowances—further amount required.	50,000 00	
692	Compassionate Allowances—Orphaned Dependent Children— further amount required.....	2,000 00	722,000 00
	Total.....		4,938,873 32

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 3.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1947.

[Assented to 28th May, 1946.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by message from His Excellency, Preamble.
the Right Honourable Viscount Alexander of Tunis, etc., etc., Governor General of Canada, and the estimates accompanying the said message, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-seven, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, Short title.
No. 3, 1946.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole one hundred and thirty-six million, five hundred and ninety-eight thousand, nine hundred and seventy-two dollars and eighty-six cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-six, to the thirty-first day of March, one thousand nine hundred and forty-seven, not otherwise provided for, and being one-twelfth of the amount of each of the several items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-seven, as laid before the House of Commons at the present session of Parliament.

\$136,598,972.86
granted for
1946-47.

\$2,327,018.33
granted for
1946-47.

3. From and out of the Consolidated Revenue Fund there may be paid and applied, in addition to the amount granted therefor by section two of this Act, a sum not exceeding in the whole two million, three hundred and twenty-seven thousand, eighteen dollars and thirty-three cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-six, to the thirty-first day of March, one thousand nine hundred and forty-seven, not otherwise provided for, and being one-twelfth of the amount of each of the several items to be voted set forth in Schedule A to this Act.

\$64,911,397.66
granted for
1946-47.

4. From and out of the Consolidated Revenue Fund there may be paid and applied, in addition to the amount granted therefor by section two of this Act a sum not exceeding in the whole sixty-four million, nine hundred and eleven thousand, three hundred and ninety-seven dollars and sixty-six cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-six, to the thirty-first day of March, one thousand nine hundred and forty-seven, not otherwise provided for, and being one-sixth of the amount of each of the several items to be voted set forth in Schedule B to this Act.

Account
to be
rendered
in detail.

5. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the next session of Parliament.

SCHEDULE A

Based on the Main Estimates, 1946-47. The amount hereby granted is \$2,327,018.33, being one-twelfth of the amount of each item in the said Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1947, and the purposes for which they are granted.

Item	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE		
	SCIENCE SERVICE		
8	Botany and Plant Pathology.....	534,121 00	
10	Agricultural Entomology.....	680,375 00	
11	Forest Entomology.....	721,916 00	
	EXPERIMENTAL FARMS SERVICE		
16	Prairie Reclamation.....	451,340 00	
	MARKETING SERVICE		
26	Dairy Products.....	438,652 00	2,826,404 00
	LEGISLATION		
	THE SENATE		
122	General Administration.....	240,040 00	
	HOUSE OF COMMONS		
125	General Administration—Estimates of the Clerk.....	563,710 00	
126	Estimates of the Sergeant-at-Arms.....	346,107 00	1,149,857 00
	MINES AND RESOURCES		
	MINES AND GEOLOGY BRANCH		
139	Geological Surveys.....	500,000 00	
140	Topographical Surveys.....	550,000 00	
142	National Museum of Canada.....	72,000 00	
	LANDS, PARKS AND FORESTS BRANCH		
159	Administration of the Migratory Birds Convention Act.....	52,500 00	
160	Forest and Wild Life Conservation.....	40,000 00	
	SURVEYS AND ENGINEERING BRANCH		
163	Dominion Observatory, Ottawa.....	126,835 00	
165	Dominion Water and Power Bureau.....	272,000 00	

SCHEDULE A—*Concluded*

Item	Service	Amount	Total
		\$ cts.	\$ cts.
	MINES AND RESOURCES—<i>Concluded</i>		
	SURVEYS AND ENGINEERING BRANCH—<i>Concluded</i>		
166	To provide for studies and surveys of the Columbia River Watershed in Canada.....	300,000 00	
167	Lake of the Woods Control Board.....	8,950 00	
170	Engineering and Construction Service.....	106,880 00	
175	Hydrographic and Map Service—		
	Hydrographic Service.....	794,350 00	
			2,823,515 00
	TRADE AND COMMERCE		
373	Foreign Trade Services—		
	Trade Commissioner Service.....		1,721,890 00
	TRANSPORT		
	MARINE SERVICE		
401	Marine Service Steamers, including Icebreakers, Maintenance and Operation.....	1,760,000 00	
402	Construction, Maintenance and Supervision of Aids to Navigation.....	2,562,330 00	
	AIR SERVICE		
433	Airways and Airports—Construction and Improvements—Capital.....	3,837,425 00	
			8,159,755 00
	DEMOBILIZATION AND RECONVERSION		
	AGRICULTURE		
479	Meat Board.....		5,168,799 00
	MINES AND RESOURCES		
	MINES AND GEOLOGY BRANCH		
541	Investigations of Petroliferous Deposits and of potential petroliferous areas in Canada.....	50,000 00	
	SURVEYS AND ENGINEERING		
554	Dominion Water and Power Bureau.....	62,500 00	
559	Hydrographic Service.....	84,500 00	
			197,000 00
	TRANSPORT		
620	To provide for facilities and operations under the administration of the Director of Merchant Seamen.....		5,877,000 00
			*27,924,220 00

*Net total, \$2,327,018.33.

SCHEDULE B

Based on the Main Estimates, 1946-47. The amount hereby granted is \$64,911,397.66, being one-sixth of the amount of each item in the said Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1947, and the purpose for which they are granted.

Item	Service	Amount	Total
		\$ cts.	\$ cts.
	MINES AND RESOURCES		
	SURVEYS AND ENGINEERING BRANCH		
172	Geodetic Service.....	197,960 00	
174	International Boundary Commission.....	39,475 00	
			237,435 00
	TRANSPORT		
	RAILWAY SERVICE		
419	To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service (Capital).....		2,000,000 00
	VETERANS AFFAIRS		
	SOLDIER SETTLEMENT AND VETERANS LAND ACT		
464	Administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans Land Act, etc.		5,443,400 00
	DEMOBILIZATION AND RECONVERSION		
	AGRICULTURE		
482	Grosse Isle Research Project.....		80,000 00
	FINANCE		
487	Comptroller of the Treasury.....	6,333,280 00	
501	Halifax Area Explosion and V-E Day Damage—Payment of Claims.....	1,800,000 00	
			8,133,280 00
	MINES AND RESOURCES		
	LANDS, PARKS AND FORESTS		
549	Dominion Forest Service—Alternative Service Work Camps...	41,000 00	
551	National Parks Bureau—Alternative Service Work Camps....	75,000 00	
	SURVEYS AND ENGINEERING		
555	Engineering and Construction Service.....	225,000 00	
558	Geodetic Service.....	163,100 00	
			504,100 00

SCHEDULE B—*Concluded*

Item	Service	Amount	Total
		\$ cts.	\$ cts.
	NATIONAL DEFENCE		
569	Army and Related Services.....		283,170,171 00
	RECONSTRUCTION AND SUPPLY		
605	To provide for the liquidation of contracts, including commitments of previous years, etc.....	29,900,000 00	
610	Termination of Contracts.....	50,000,000 00	
611	To provide for recoverable advances for working capital purposes, etc.....	10,000,000 00	
			89,900,000 00
			*389,468,386 00

*Net total, \$64,911,397.66.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 4.

An Act respecting the appointment of Auditors for
National Railways.

[Assented to 28th May, 1946.]

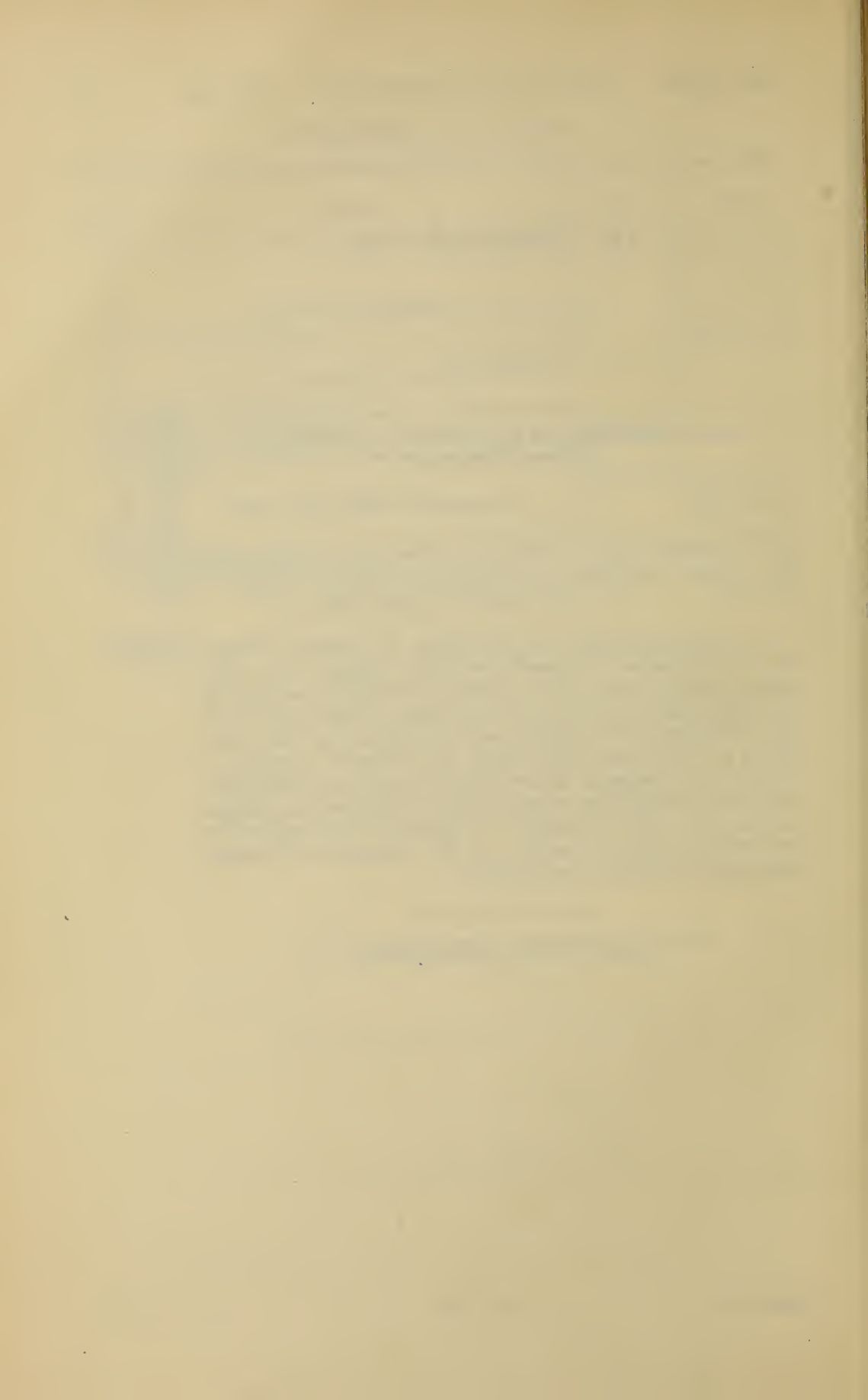
HIS Majesty, by and with the advice and consent of the
Senate and House of Commons of Canada, enacts as
follows:—

1932-33, c. 33;
1934, c. 3;
1935, c. 1;
1936, c. 21;
1937, c. 3;
1938, c. 3;
1939, c. 2;
1940, c. 4;
1940-41, c. 5;
1942-43, c. 12;
1943-44, c. 18;
1944-45, c. 8;
1945
(2nd Sess.),
c. 6.

1. Notwithstanding the provisions of section thirteen of *The Canadian National-Canadian Pacific Act, 1933*, chapter thirty-three of the statutes of 1932-33, as enacted by section three of chapter twenty-five of the statutes of 1936, respecting the appointment of auditors by joint resolution of the Senate and House of Commons, George A. Touche and Company, of the cities of Toronto and Montreal, chartered accountants, are appointed as independent auditors for the year 1946, to make a continuous audit under the provisions of the said section, of the accounts of National Railways as defined in the said Act.

Appointment
of auditors.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.



10 GEORGE VI.

CHAP. 5.

An Act to amend the Criminal Code. (Race meetings).

[Assented to 28th May, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R. S., c. 36;
1930, c. 11;
1931, c. 28;
1932, cc. 7, 8,
9, 23;
1932-33, cc.
25, 53;
1934, cc. 11,
47;
1935, cc. 36,
56;
1936, c. 29;
1938, c. 44;
1939, (1st
Sess.) c. 30;
1943-44, c. 23;
1944-45, c. 35.

1. The first thirty-five lines (as far as the word "Provided" in the thirty-fifth line) of subsection two of section two hundred and thirty-five of the *Criminal Code*, chapter thirty-six of the Revised Statutes of Canada, 1927, as amended by section one of chapter fifty-six of the statutes of 1935, are repealed and the following substituted therefor:—

"(2). The provisions of this section and of section two hundred and twenty-seven and of subsections one and two of section two hundred and twenty-nine, shall not extend to any person or association by reason of his or their becoming the custodian or depository of any money, property or valuable thing staked or to be paid to the winner of any lawful race, sport, game or exercise, or to be paid to the owner of any horse engaged in any lawful race, or to be paid to the winner of any bets between not more than ten individuals or to a private bet between individuals not engaged in any way in a business of betting, or to bets made or records of bets made through the agency of a pari-mutuel system only as hereinafter provided, upon the race-course of any association incorporated in any manner before the twentieth day of March, one thousand nine hundred and twelve, or of any association incorporated after that date by special Act of the Parliament of Canada or of the Legislature of any province of Canada, during the actual progress of a race-meeting conducted by such association upon races being run thereon: Provided, that as to race meetings at which there are running races, no such race meeting continues for more than fourteen consecutive days on days on which such racing may be lawfully carried on, and that there be not more than seven such races on any of such days, unless one be a steeplechase or a hurdle race, in which

Betting,
pool-selling
and book-
making.

Proviso.

Proviso.

event there may be eight races; and provided that no such association holds, and that on any one track there be not held, except as hereinafter provided, in any one calendar year more than one race meeting, at which there are running races, of more than seven and not exceeding fourteen such days, or two such race meetings having an interval of at least twenty days between them of not more than seven such days each; and provided that as regards race-meetings held upon the race-course of any association incorporated after the fourth day of May, one thousand nine hundred and ten, the said race-course be located in or within three miles of a Canadian town or city having a population of not less than fifteen thousand people."

Proviso.

2. Section two hundred and thirty-five of the said Act, as amended by sections one and two of chapter fifty-six of the statutes of 1935, section thirteen of chapter forty-four of the statutes of 1938 and section one of this Act, is further amended by adding thereto, immediately after subsection (2a), the following subsection:

Provisions
not applicable
in certain
cases.

"(2b). The provisions of subsection one of this section and of section two hundred and twenty-seven and of subsections one and two of section two hundred and twenty-nine shall not, if the Minister of Agriculture so determines in a particular case, extend to the operation of a pari-mutuel system with respect to running races at a race-meeting conducted by an association on a race-course of another association if the provisions aforesaid do not extend to the operation of a pari-mutuel system with respect to running races on the race-courses of both such associations and if both race-courses are in the same province."

3. The proviso of subsection three of section two hundred and thirty-five, as enacted by subsection two of section one of chapter fifty-six of the statutes of 1935, is repealed and the following substituted therefor:—

Trotting
or pacing
race.

"Provided also that as to the race meetings at which there are trotting or pacing races exclusively, no such race meeting continues for more than fourteen days on which racing may be carried on."

10 GEORGE VI.

CHAP. 6.

An Act to amend the Department of External Affairs Act.

[Assented to 28th May, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section two of the *Department of External Affairs Act*, chapter sixty-five of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Department
to be under
Secretary of
State for
External
Affairs.

“2. There shall be a department of the Government of Canada to be called the Department of External Affairs, over which a Minister of the Crown to be known as the Secretary of State for External Affairs, and hereafter referred to as the Minister, shall preside.”

2. Section three of the said Act is repealed.

Repeal.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 7.

An Act respecting the Manufacture, Testing, Sale, Storage
and Importation of Explosives.

[Assented to 28th May, 1946.]

SHORT TITLE.

1. This Act may be cited as *The Explosives Act, 1946*. Short title.

INTERPRETATION.

2. In this Act, unless the context otherwise requires, Definitions.
- (a) "authorized explosive" means any explosive that "authorized
explosive."
is declared by the Minister to be an authorized explosive;
- (b) "Department" means the Department of Mines "Depart-
ment."
and Resources;
- (c) "explosive" means gunpowder, blasting powder, "explosive."
nitroglycerine, gun-cotton, dynamite, blasting gelatine,
gelignite, fulminates of mercury or of other metals,
coloured fires, and every other substance made, manu-
factured or used with a view to produce a violent effect
by explosion; or a pyrotechnic effect, and includes
fireworks, fuses, rockets, percussion caps, detonators,
cartridges, ammunition of all descriptions, railway
track torpedoes, fusees and other signals, and every
other adaptation or preparation of any such substance;
- (d) "factory" means any building, structure or premises "factory."
in which the manufacture or any part of the process of
manufacture of an explosive, is carried on, and any
building or place where any ingredient of an explosive
is stored during the process of manufacture, and any
building or place within a factory site in which a finished
explosive is stored;

- "inspector." (e) "inspector" means the Chief Inspector of Explosives, an inspector of explosives, a deputy inspector of explosives, and any other person who is directed by the Minister to inspect an explosive or explosive factory or magazine, or to hold an enquiry in connection with any accident caused by an explosive;
- "licensed factory." (f) "licensed factory" means a factory in respect of which a license issued under section six of this Act is in force;
- "licensed magazine." (g) "licensed magazine" means a magazine in respect of which a license issued under section six of this Act is in force;
- "magazine." (h) "magazine" means any building, storehouse, structure or place in which any explosive is kept or stored, but does not include
- Exceptions. (i) a place at or in and for the use of a mine or quarry in a province in which provision is made by the law of such province for the efficient inspection of mines and quarries and explosives used in connection therewith;
- (ii) a place in which an authorized explosive is kept for the purposes of conveyance when the same is being conveyed or kept in accordance with the provisions of this Act;
- (iii) the structure or place in which is kept for private use, and not for sale, an authorized explosive to an amount not exceeding that authorized by regulation;
- (iv) registered premises;
- (v) any store or warehouse in which are stored for sale authorized explosives to an amount not exceeding that authorized by regulation;
- (vi) any place at which the blending or assembling of the inexplusive component parts of an authorized explosive is allowed under section eight of this Act;
- "Minister." (i) "Minister" means the Minister of Mines and Resources or such other Minister as the Governor in Council may from time to time designate;
- "operator." (j) "operator" means a person who operates a factory for manufacturing explosives or who is the manager of or in charge of such factory, or who is the owner or lessee of a magazine or registered premises or who uses a magazine or registered premises for the storage of explosives and "operate" shall have a corresponding meaning;
- "operate." (k)

- (k) "regulation" means any regulation made by the Governor in Council under the authority of this Act; "regulation."
- (l) "registered premises" means premises in respect of which a certificate is issued under section seven of this Act if the authorized explosive stored thereon does not exceed the amount permitted by such certificate; "registered premises."
- (m) "safety cartridges" means cartridges for guns, rifles, pistols, revolvers and other small arms, of which the case can be extracted from the small arm after firing, and which are so closed as to prevent any explosion in one cartridge being communicated to other cartridges. "safety cartridges."

APPLICATION.

3. This Act shall apply to the possession, storing, sale or offering for sale, making, manufacture or importation of explosives by or on behalf of His Majesty in right of Canada or any province except explosives under the direction or control of the Minister of National Defence. Explosives to which Act applies.

REGULATIONS.

4. (1) The Governor in Council may make regulations generally for carrying the purposes or provisions of this Act into effect, and in particular, but without prejudice to the generality of the foregoing provisions, may make regulations Regulations.

- (a) for classifying explosives, and for prescribing the composition, quality and character of explosives;
- (b) prescribing the form and duration of licenses, permits and certificates issued under this Act, the terms and conditions upon which such licenses, permits and certificates shall be issued, and the fees to be paid therefor;
- (c) not inconsistent with any other Act of the Parliament of Canada or regulations made thereunder, for regulating the importation, packing and handling of explosives, and the transportation of explosives;
- (d) for holding inquiries into any accident caused by explosives;
- (e) for the taking of samples of explosives required for examination and testing, and for the establishing of testing stations, and of the tests and other examinations to which explosives shall be subjected;

- (f) prescribing the procedure to be followed to have an explosive declared an authorized explosive, the nature of the investigation to be made to determine its suitability to be declared authorized and the circumstances in which an explosive may be declared an authorized explosive;
- (g) relating to the construction, management and licensing of factories, magazines and registered premises;
- (h) for the safety of the public and of the employees at any factory or magazine, or any person engaged in the handling or packing of explosives;
- (i) not inconsistent with any other Act of the Parliament of Canada or regulations made thereunder, respecting the safety of any person engaged in the transportation of explosives;
- (j) governing the establishment, location and maintenance of factories, magazines and registered premises and the making, manufacture and storage of explosives;
- (k) for the blending of the inexplusive components of an authorized explosive, and specifying the conditions under which such blending may be done;
- (l) limiting the amount of authorized explosives that may be kept in places other than licensed factories and licensed magazines, and prescribing the manner in which it shall be handled and stored in such places;
- (m) regarding the thawing of explosives;
- (n) respecting the sale of explosives.

Publication.

(2) All regulations made under this Act shall be published in the *Canada Gazette*, and upon being so published shall have the same force and effect as if they formed part of this Act.

IMPORTATION, MANUFACTURE AND USE.

Authorized
explosives
only

5. (1) Except as provided in this Act, no person shall have in his possession, import, store, use, make or manufacture, whether wholly or in part, or sell, any explosive that is not an authorized explosive.

Prohibitions.

- (2) Subject to any exemption made by regulation,
 - (a) no person shall make or manufacture explosives either wholly or in part except in a licensed factory;
 - (b) no person shall sell any explosive designated by the Governor in Council for the purpose of this section unless he is the owner or occupant of a licensed factory, licensed magazine or registered premises;
 - (c) no person shall carry on, except in a licensed factory, any of the following processes, namely:—

- (i) of dividing into its component parts, or otherwise breaking up or unmaking, any explosive;
- (ii) of making fit for use any damaged explosive; or
- (iii) of remaking, altering or repairing any explosive.

(3) Paragraph (c) of subsection two of this section shall not apply to the process of thawing explosives containing nitroglycerine, if a proper apparatus or thawing-house is used in accordance with regulations or any provincial law. Regulated thawing excepted.

(4) No person shall store any explosive in a magazine that is not a licensed magazine. No storage except in licensed magazine.

LICENSES AND PERMITS.

6. The Minister may issue licenses for factories and magazines. Licenses for factories and magazines.

7. The Minister may issue a certificate to any person permitting the storing for sale of such authorized explosives on such premises and in such quantity as the Minister may determine. Certificate to store.

8. Notwithstanding anything in this Act the Governor in Council, upon the recommendation of the Minister, accompanied by a certificate from the Chief Inspector of Explosives approving of the nature of the components and of the final explosive product, may allow the inexplusive component parts of an authorized explosive to be assembled and blended at or near the place of use. Inexplusive component parts.

9. (1) The Minister may issue permits for the importation of authorized explosives. Import permits.

(2) No person shall import any explosive into Canada, other than safety cartridges, without a permit issued under this section. No import without permit.

(3) Nothing in this section shall prevent any explosive from being transported through Canada by railway in bond, if such transportation is made in a manner authorized by the *Railway Act* or any regulation or order made thereunder. Rail transport in bond.
R.S., c. 170.

10. The Minister may issue a special permit to import, for the purpose of chemical analysis or scientific research, an amount not exceeding two pounds of any explosive specified in such permit. Special import permit for analysis or research.

11. (1) Applications for factory or magazine licenses or certificates for registered premises shall be made in such form and manner as are prescribed by regulation. Application forms for licenses and certificates.

Material to
accompany
application.

- (2) The application shall be accompanied by
- (a) a plan, satisfactory to the Minister, drawn to scale, of the proposed factory, magazine or premises and of the land on which such factory, magazine or premises is situated and of all buildings thereon or proposed to be erected thereon and also of the lands adjacent thereto and all buildings thereon with a statement of the uses to which such lands and buildings are put and the exact distances between the several buildings marked thereon;
 - (b) a description of the situation, character and construction of all buildings and works connected with the factory, magazine or premises and the maximum amount of explosive to be kept in each building;
 - (c) a statement of the maximum number of persons to be employed in each building in the factory, magazine or premises;
 - (d) in the case of an application for a factory license, a statement of the maximum amount of explosive, and of ingredients thereof wholly or partially mixed to be allowed at any one time in any building, machine, or process of the manufacture, or within the distance from such buildings or machine which is limited by regulation;
 - (e) in the case of an application for a factory license a statement of the nature of the processes to be carried on in the factory and each part thereof, and the place at which each process of the manufacture, and each description of work connected with the factory, is to be carried on, and the places in the factory at which explosives and anything liable to spontaneous ignition, or inflammable or otherwise dangerous, are to be kept; and
 - (f) any other information or evidence which the Minister may require.

No alter-
ations with-
out a permit.

12. The owner or operator of a licensed factory, or licensed magazine shall not make any material alteration or addition to the factory, or magazine, or rebuild any part thereof, until he has obtained a permit from the Minister, and before such permit may be granted he shall submit such plans and other information and evidence as the Minister may require.

Change of
ownerships
as affecting
license or
certificate.

13. (1) A factory or magazine license or certificate for registered premises shall not be affected by any change in the persons who own or operate the factory, magazine or

registered premises, for a period of two months after the date of such change but on the expiration of such period the license or certificate shall terminate.

(2) Notice of a change in the persons who own or operate a licensed magazine, licensed factory or registered premises, together with the address and calling of the new owner or operator, shall be sent to the Minister by the former owner or operator forthwith upon such change, and by the new owner or operator within one month after such change.

Notice of change of ownerships or operator of licensed premises.

(3) Every person who fails to comply with subsection two of this section shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding one hundred dollars for each week during which the default continues.

Default an offence.

14. The Minister may require the owner or operator of any licensed factory, licensed magazine or registered premises to stop using, or to use only under and subject to conditions to be specified by the Minister, any building structure or premises which, from its situation or from the nature of the processes carried on therein, constitutes, in his opinion, a special danger.

Cessation of use where special danger.

15. The Minister may issue a permit to manufacture for experimental or testing purposes only, and not for sale, any new explosive, upon such conditions and subject to such restrictions as are fixed by the Minister.

Permit for experimental or testing purposes

16. Where the holder of any license, permit or certificate issued pursuant to this Act, has been charged with any violation of any provision of this Act or any regulation, the Minister may, forthwith suspend the license, permit or certificate of such holder until the said charge or charges has or have been disposed of, and in the event of the conviction of such holder on such charge or charges the Minister may cancel such license, permit or certificate.

Cancellation of license, permit or certificate.

INSPECTORS AND CHEMISTS.

17. (1) There may be appointed in the manner authorized by law a Chief Inspector of Explosives, together with such other inspectors and chemists as are necessary for carrying out the provisions of this Act.

Inspectors and chemists.

(2) The Governor in Council may appoint such other inspectors and deputy inspectors, without remuneration, as he considers necessary for carrying out the provisions of this Act.

Officers without remuneration.

Powers of
inspectors.

18. (1) An inspector may, at any time, visit and inspect any factory, magazine or premises where any explosive is being manufactured or stored, or where he has reason to suspect any explosive is being manufactured or stored, and may open and examine any package that he may there find.

Co-operation
of owner and
operator.

(2) The owner and operator of such factory, magazine or premises shall afford such inspector every facility to make such inspection full and complete, and shall supply the inspector with any information that he may require, other than information relating to the cost of manufacturing an explosive.

Power to
take samples.

(3) An inspector may require the owner or operator of any factory, magazine or premises where any explosive is manufactured or stored, or any person employed in any such place, to give him such samples as he may require of any substance therein, whether in the state of raw material, material in course of manufacture, or manufactured material, which the inspector believes to be an explosive, or to be an ingredient with or from which an explosive may be manufactured.

May open
packages or
stores.

(4) An inspector may, at any time, open or cause to be opened any package or store of material of whatsoever nature, which he believes to contain explosives or ingredients for the manufacture of explosives.

Seizure.

(5) An inspector may seize any explosive that he reasonably believes is not an authorized explosive or in respect of which he reasonably believes an offence under this Act has been committed.

Detention of
seized
explosives.

(6) Any explosive seized pursuant to subsection five of this section may be detained for a period of ninety days and if before the expiration of such period any proceedings in respect of such explosive are taken under this Act may be further detained until such proceedings are finally concluded.

INQUIRIES INTO ACCIDENTS

Minister may
direct
inquiry.

19. (1) The Minister may direct an inquiry to be made whenever any accidental explosion of any explosive has occurred, or when any accident has been caused by an explosive.

Authority of
person
appointed to
inquire.

(2) The person authorized by the Minister to conduct such inquiry shall have all the powers and authority of a commissioner appointed under Part I of the *Inquiries Act*.

R.S., c. 99.
No inquiry
into accident
on premises
where provin-
cial inquiry
provided.

(3) This section shall not apply where an accident has been caused by an explosion of an explosive occurring in any mine or quarry or metallurgical work in any province in which provision is made by the law of such province for a proper and thorough investigation and inquiry into the cause of such accident.

OFFENCES AND PENALTIES

20. (1) Every person who

Offences

(a) fails to permit an inspector to enter upon any property, or to inspect, examine or make inquiries in pursuance of his duties;

(b) fails to comply with any order, direction or requirement of an inspector made in pursuance of this Act or any regulation; or

(c) in any manner whatsoever, obstructs an inspector in the execution of his duties under this Act;

shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding five hundred dollars, or to imprisonment for a term not exceeding six months or to both fine and imprisonment. Penalty.

(2) An owner or operator who is dissatisfied with an order, direction or requirement of an inspector may, before he is convicted under this section for failure to comply with such order, direction or requirement, submit the facts with respect to such order, direction or requirement to the Minister for his consideration and decision, and the Minister may, before such conviction, revoke or amend the order, direction or requirement. Appeal to Minister before conviction.

21. Every person who enters without permission or lawful authority or otherwise trespasses upon any factory or magazine shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding fifty dollars and he may be forthwith removed from such factory or magazine by any constable or by any person employed at such factory or magazine. Trespassing.

22. Every person who commits any act which is likely to cause an explosion or fire in or about any factory or magazine, shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months, or to both fine and imprisonment. Acts likely to cause explosion or fire.

23. Every person who, by himself or his agent, has in his possession, sells, offers for sale, makes, manufactures or imports any explosive that is not an authorized explosive shall be guilty of an offence and shall, for a first offence, be liable on summary conviction to a fine not exceeding two hundred dollars, or to imprisonment for a term not exceeding three months, or to both fine and imprisonment, and shall for each subsequent offence, be liable on summary conviction to a fine not exceeding five hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding six months, or to both fine and imprisonment. Manufacture, possession or sale of unauthorized explosive.

General
penalty.

24. Every person who violates any provision of this Act or any regulation for which a penalty has not been provided, shall be guilty of an offence and shall, for the first offence, be liable on summary conviction to a fine not exceeding two hundred dollars and shall, for each subsequent offence, be liable on summary conviction to a fine not exceeding five hundred dollars.

Official
disclosing
confidential
information.

25. Any official employed under this Act who without due authority from the Department discloses any confidential information shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding two hundred and fifty dollars or to imprisonment for a term not exceeding three months and shall not thereafter be eligible for employment in the service of His Majesty.

Obligation to
comply with
provincial or
municipal
laws.

26. Nothing in this Act shall relieve any person of the obligation to comply with the requirements of any license law, or other law or by-law of any province or municipality, lawfully enacted, with regard to the storage, handling, sale or other dealing with explosives, nor of any liability or penalty imposed by such law or by-law for any violation thereof.

Where
conviction
explosives
seized are
forfeited to
Crown.

27. (1) Where a person is convicted of an offence for having in possession, selling, offering for sale, storing, using, making, manufacturing or importing any explosive that is not an authorized explosive, the court or judge, in addition to any other penalty which may be imposed, shall declare that the explosive by means of, or in relation to which, the offence was committed, be forfeited to the Crown, and thereupon the explosive may be seized and may be destroyed or otherwise disposed of by such person or persons in such manner and at such time and place as the Minister may direct, but no such explosive shall be destroyed or otherwise disposed of pending an appeal against such conviction or before the time within which such appeal may be taken has expired.

Abandoned
or
deteriorated
explosives.

(2) Any explosive which appears to the Minister to be abandoned or to have deteriorated and to be a danger to persons or property may be seized and destroyed or otherwise disposed of by such person, in such manner and at such time and place as the Minister may direct.

Certain
powers of
Minister may
be delegated.

28. The powers conferred upon the Minister by sections six, seven and nine of this Act may be exercised by such person or persons as the Governor in Council may from time to time designate.

Repeal.

29. The *Explosives Act*, chapter sixty-two of the Revised Statutes of Canada, 1927, is repealed.

10 GEORGE VI.

CHAP. 8.

An Act to amend the Export Act.

[Assented to 28th May, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Sections five and six of the *Export Act*, chapter sixty-three of the Revised Statutes of Canada, 1927, are repealed.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 9.

An Act respecting the boundaries of certain National Parks.

[Assented to 28th May, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The National Parks (Boundaries) Amendment Act, 1946*. Short title.
2. Notwithstanding section three of *The National Parks Act*, chapter thirty-three of the statutes of 1930,
 - (a) Banff Park and Kootenay Park comprise the areas described in Schedule A to this Act; Park areas described.
Banff.
Kootenay.
 - (b) the tracts or parcels of land described in Schedule B to this Act are added to Riding Mountain Park; Riding Mountain.
 - (c) the tracts or parcels of land described in Schedule C to this Act are added to Point Pelee Park; Point Pelee.
 - (d) the tract or parcel of land described in Schedule D to this Act is added to The Georgian Bay Islands Parks; Georgian Bay Islands.
 - (e) the tract or parcel of land described in Schedule E to this Act is added to Mallorytown Landing, one of the St. Lawrence Islands Parks. Mallorytown Landing.
3. All those parcels or tracts of land that formed a part of Kootenay Park immediately before the commencement of this Act but which are outside the boundaries of that Park as described in Schedule A to this Act, are withdrawn from that Park and declared to be no longer required for park purposes. Lands withdrawn from Kootenay Park.
4. Those parcels or tracts of land described in Schedule F to this Act are withdrawn from Riding Mountain Park and declared to be no longer required for park purposes. Lands withdrawn from Riding Mountain Park.
5. All the provisions of *The National Parks Act* not inconsistent with this Act shall apply to the areas and parcels or tracts of land described in Schedules A, B, C, D and E to this Act. Application of The National Parks Act.
1930, c. 33.

SCHEDULE A.

BANFF PARK.

Commencing at the point of junction of the Interprovincial Boundary between Alberta and British Columbia and the height of land that divides the watershed area of Spray river from that of Kananaskis river which said point occurs on Mount Sir Douglas in latitude fifty degrees forty-three minutes, and longitude one hundred and fifteen degrees twenty minutes;

Thence in a general northerly direction and following throughout the said height of land to Mt. Birdwood;

Thence continuing northerly along the height of land between the valley of Spray river and the valley of Smuts creek through Mt. Smuts and Mt. Shark to a stone cairn on the summit of an isolated hill in latitude fifty degrees fifty-one minutes thirty seconds, and longitude one hundred and fifteen degrees twenty-five minutes, erected by H. F. Lambart, D.L.S. in 1935;

Thence on an astronomic bearing of three hundred and thirty-two degrees fourteen minutes, to a standard survey post, mound and pits on the left bank of Spray river approximately one thousand feet up-stream from the mouth of Turbulent creek, erected by M. P. Bridgland, D.L.S. in 1931;

Thence easterly and northerly following throughout the natural contour passing through the last described point to the point of intersection with a straight line defined by H. F. Lambart, D.L.S. in 1935 by a standard survey post and stone cairn east of Spray river hereinafter referred to and a stone cairn on the westerly side of Spray river near the said contour line and distant one mile more or less in a straight line down-stream from the junction of Spray Lakes creek with the said Spray river;

Thence across Spray river valley on an astronomic bearing of ninety-four degrees twenty-six minutes nine hundred feet more or less to the aforementioned standard survey post and stone cairn beside the trail on the easterly side of Spray river;

Thence continuing on the same course, two thousand six hundred and forty-six feet more or less to a stone cairn on the crest of a sharply defined ridge of Mount Nestor;

Thence northerly and following the said crest to Mount Nestor;

Thence northerly and following the crest of Goat Range to a point on the production of the following straight line defined by M. P. Bridgland, D.L.S., in 1931;

Thence on an astronomic bearing of fourteen degrees thirty decimal five minutes to a standard survey post and stone mound;

Thence continuing on the same course one hundred and twenty-four decimal naught three chains more or less to a standard survey post and stone mound on the height of land between the watersheds of Goat creek and Spray Lakes creek;

Thence continuing on the same course to the most southerly summit of Three Sisters Mountain;

Thence northwesterly following throughout the height of land that divides the watershed area of Spray river from that of Bow river to the summit of Mt. Rundle in latitude fifty-one degrees seven minutes twenty seconds, and longitude one hundred and fifteen degrees twenty-eight minutes;

Thence in a straight line defined by M. P. Bridgland, D.L.S. in 1931 toward the summit of Mt. Charles Stewart, on an astronomic bearing of sixty-nine degrees forty-eight decimal eight minutes to a standard survey post and stone mound on the east boundary of section fifteen in township twenty-five, range eleven, west of the Fifth Meridian;

Thence continuing on the same course fifty-seven decimal twenty chains more or less to a standard survey post and stone mound on the south boundary of the north half of section fourteen in the said township;

Thence easterly along the south boundary of the north half of sections fourteen and thirteen to the east boundary of section thirteen of the said township;

Thence northerly along the east boundary of the said section to a standard survey post, pits and mound thirty-nine decimal four links south of the northeast corner of the said section thirteen;

Thence on the astronomic bearing of sixty-nine degrees forty-eight decimal eight minutes to the summit of Mt. Charles Stewart;

Thence northeasterly following the height of land which bounds the watershed area of Carrot Creek and its tributaries to the point at which it becomes the height of land that divides the watershed area of Lake Minnewanka from that of Ghost river;

Thence continuing along the last mentioned height of land through Orient Point to a stone cairn in latitude fifty-one degrees sixteen minutes, longitude one hundred and fifteen degrees ten minutes;

Thence in a straight line defined by H. F. Lambart, D.L.S., in 1935 on an astronomic bearing of three hundred and forty-seven degrees thirty-seven decimal eight minutes a distance of five thousand six hundred and sixty-seven decimal seven feet more or less to a stone cairn;

Thence continuing on the same bearing nine hundred and forty-eight decimal three feet more or less to a standard survey post and stone cairn beside the trail through Devil's Gap;

Thence continuing on the same course one thousand eight hundred and forty-five decimal four feet more or less to a stone cairn;

Thence continuing on the same course to Devil's Fang Mountain;

Thence westerly and northerly following throughout all its sinuities the height of land that forms the southerly and westerly limit of the watershed area of Ghost River or any of its tributaries to Mount Oliver;

Thence northerly along the height of land that forms the easterly limit of the watershed area of Dormer river to a stone cairn on an astronomic bearing of one hundred and thirty-five degrees and seven-tenths of a minute from the summit of Dormer Mountain;

Thence in a straight line defined by H. F. Lambart, D.L.S., in 1935 on an astronomic bearing of three hundred and fifteen degrees and seven-tenths of a minute, a distance of eight thousand five hundred and ninety-two decimal seven feet more or less to a stone cairn;

Thence continuing on the same course four thousand one hundred and eighty-four feet more or less to a standard survey post and stone cairn beside the trail on the northerly side of Dormer river;

Thence continuing on the same course eight thousand nine hundred and eighteen decimal eight feet more or less to a cairn on the summit of Dormer Mountain;

Thence in a straight line defined by H. F. Lambart, D.L.S., in 1935 on an astronomic bearing of three hundred and twenty-six degrees five minutes to a stone cairn;

Thence continuing on the same course one thousand and eighty-three decimal eight feet more or less to a standard post and stone cairn beside the trail along Panther river;

Thence continuing on the same course nine hundred and eighty-one decimal six feet more or less to a stone cairn;

Thence continuing on the same course two thousand four hundred and eleven decimal six feet more or less to a stone cairn on the crest of a ridge of Barrier Mountain;

Thence continuing on the same course to the summit of Barrier Mountain;

Thence northwesterly along a well defined height of land to a stone cairn on the summit of Warden Rock;

Thence in a straight line defined by H. F. Lambart, D.L.S., in 1935 on an astronomic bearing of two hundred and eighty-nine degrees thirteen decimal one minutes, a distance of seven thousand and forty-three decimal four feet more or less to a standard survey post and stone cairn beside the trail on the west side of Red Deer river;

Thence continuing on the same course one thousand nine hundred and eight decimal nine feet more or less to a stone cairn;

Thence continuing on the same course to the summit of a mountain in latitude fifty-one degrees forty-two decimal five minutes, longitude one hundred and fifteen degrees forty-four minutes;

Thence northwesterly following the height of land that forms the easterly and northerly limit of the watershed of Tyrrell creek, the northerly limit of the watershed of Divide creek and the easterly limit of the watershed of Peters creek to the summit of Condor peak;

Thence northerly along a well defined ridge to the forks of Peters creek in latitude fifty-one degrees forty-nine minutes, longitude one hundred and fifteen degrees fifty-seven minutes;

Thence northerly along the right bank of Peters creek to its confluence with Clearwater river;

Thence crossing Clearwater river to its left bank and following the said bank upstream to a stone cairn approximately half a mile east of the mouth of Indianhead creek;

Thence in a straight line defined by H. F. Lambart, D.L.S. in 1935 on an astronomic bearing of three hundred and twenty-nine

degrees twenty-two decimal nine minutes, a distance of nine hundred and eight decimal two feet more or less to a standard survey post beside the trail along the valley;

Thence continuing on the same course to a stone cairn near the edge of timber;

Thence continuing on the same course to camera station two hundred and sixty-five A, which is a point on the height of land forming the easterly limit of the watershed area of Indianhead creek the said camera station together with all camera stations hereinafter referred to being triangulation points of surveys made by M. P. Bridgland, D.L.S.;

Thence northwesterly along the said height of land to its junction with the height of land between the watershed area of Clearwater river and those of Ram and Siffleur rivers;

Thence southwesterly along the last described height of land to the summit of Mount Kentigern;

Thence northwesterly along a sharply defined ridge between Siffleur river and one of its tributaries through camera station three hundred to a stone cairn on the east side of Siffleur river;

Thence in a straight line defined by H. F. Lambart, D.L.S. in 1935 on an astronomical bearing of two hundred and sixty-one degrees eighteen decimal seven minutes, a distance of six hundred and ninety-nine decimal seven feet more or less to a standard survey post and stone cairn beside the trail on the west side of Siffleur river;

Thence continuing on the same course one thousand one hundred and fourteen decimal four feet more or less to a stone cairn;

Thence continuing on the same course to camera station three hundred and five;

Thence westerly following a high rocky height of land through camera stations three hundred and six, three hundred and three, and three hundred and four to camera station three hundred and eight which last mentioned station is on the height of land forming the easterly limit of the watershed area of Mistaya river;

Thence northwesterly along the last described height of land to camera station four hundred and twenty-five situate at the junction of the said height of land with the height of land enclosing the watershed area of Murchison creek.

Thence following the last described height of land through camera stations four hundred and twenty-six, four hundred and twenty-two, four hundred and twenty-one, and four hundred and twenty, and along the crest of a precipitous rock escarpment to a stone cairn in latitude fifty-one degrees fifty-nine minutes thirty seconds, longitude one hundred and sixteen degrees thirty-nine minutes;

Thence in a straight line defined by H. F. Lambart, D.L.S. in 1935 on an astronomic bearing of three hundred and thirty four degrees fifty-seven decimal five minutes a distance of two thousand and twenty-four decimal eight feet more or less to a standard survey post and stone cairn beside the trail on the southerly side of North Saskatchewan river;

Thence continuing on the same course two thousand two hundred and eighty-nine decimal four feet more or less to a standard post and stone cairn beside the trail on the northerly side of the said river;

Thence continuing on the same course two thousand five hundred and five decimal one feet more or less to a stone cairn on the height of land forming the easterly limit of the watershed of Owen creek;

Thence northerly following the said height of land to its junction with the height of land forming the easterly limit of the watershed of North Saskatchewan river;

Thence northwesterly along the last described height of land through all its sinuosities to a stone cairn erected by H. F. Lambart, D.L.S., in 1935 at the summit of Nigel Pass;

Thence westerly, southeasterly and southwesterly along the height of land between the watershed areas of North Saskatchewan river and Athabaska river to a stone cairn on a well defined ridge overlooking Sunwapta Pass in latitude fifty-two degrees thirteen minutes, longitude one hundred and seventeen degrees nine point five minutes;

Thence following the survey of the said Pass by H. F. Lambart, D.L.S., in 1935 on an astronomic bearing of two hundred and thirty-eight degrees forty-two decimal two minutes, a distance of three thousand seven hundred and nine decimal seven feet more or less to a stone cairn;

Thence on an astronomic bearing of two hundred and eighteen degrees forty-eight minutes a distance of two thousand one hundred and forty-seven decimal three feet more or less to a stone cairn;

Thence on an astronomic bearing of two hundred and thirty-five degrees six minutes, a distance of two thousand six hundred and sixty-eight decimal one feet more or less to a stone cairn on a well defined ridge of the last described height of land on the westerly side of Sunwapta Pass;

Thence continuing southwesterly and northwesterly along the said height of land to The Snow Dome being a point on the Interprovincial Boundary between Alberta and British Columbia;

Thence southerly following the Interprovincial Boundary to the point of commencement, containing an area of two thousand five hundred and eighty-five square miles more or less, the boundaries herein described being shown on a copy of the map of Banff Park certified by Frederic Hatheway Peters, Surveyor General of Dominion Lands on the twenty-second day of April nineteen hundred and forty, said map being approved on behalf of the Dominion of Canada by The Honourable T. A. Crerar, Minister of Mines and Resources, and on behalf of the Province of Alberta by The Honourable N. E. Tanner, Minister of Lands and Mines, and filed on the eighteenth day of April nineteen hundred and forty-one in the Land Titles Office for the South Alberta Land Registration District of Calgary in the Province of Alberta under No. 3845 Book E.Q. Folio 109.

KOOTENAY PARK

All those portions of the Province of British Columbia lying between the summit of the Rocky Mountains to the east and Columbia River to the west, which may be more particularly known and described as follows:

Firstly: Commencing at Monument numbered 14-C of the Interprovincial Boundary survey between the Province of Alberta and British Columbia as the same was established by the Interprovincial Boundary Commission, said Monument being in approximate Latitude fifty-one degrees, naught five minutes ($51^{\circ} 05'$) North and Longitude one hundred and fifteen degrees, fifty-one minutes ($115^{\circ} 51'$) West;

Thence in a general south-southeasterly direction along the height of land which divides the watershed area of Simpson River and Verdant Creek to the summit of Monarch Mountain;

Thence in a general southerly direction and following the sinuosities of the above described height of land to an outlying peak of Monarch Mountain distant approximately one (1) mile from the summit of said Mountain;

Thence westerly along a sharply defined ridge an estimated distance of twenty-five (25.00) chains to a stone cairn;

Thence in a straight line across the valley of Verdant Creek a distance of one hundred and eight decimal seven five three (108.753) chains more or less on a bearing of one hundred and ninety-nine degrees, naught six minutes ($199^{\circ} 06'$) to a stone cairn;

Thence in a general southwesterly direction along the line of local watershed to the summit of Mount Shanks on Hawk Ridge;

Thence in a general southeasterly direction along the crest of Hawk Ridge to a stone cairn;

Thence in a straight line a distance of sixty decimal three eight seven chains (60.387) more or less on a bearing of one hundred and ninety-one degrees twenty minutes ($191^{\circ} 20'$) to a stone cairn on the right bank of Simpson River;

Thence in a straight line a distance of seventy-eight decimal three one three (78.313) chains more or less on a bearing of one hundred and sixty degrees thirty-five minutes ($160^{\circ} 35'$) to a stone cairn;

Thence southerly along a sharply defined line of watershed division to a camera station marked 8032 on the map of Kootenay Park, which camera station is on the point of a long ridge leading northwesterly from Octopus Mountain;

Thence in a straight line across the valley of Lachine Creek on a bearing of two hundred and twenty-nine degrees thirty-four minutes ($229^{\circ} 34'$) to a stone cairn, said cairn being about forty-four decimal thirty (44.30) chains west of Lachine Creek measured along said straight line;

Thence in a general southwesterly direction along a well-defined line of watershed division to intersect the crest of Mitchell Range;

Thence in a general southerly direction along the crest of Mitchell Range to its intersection with the production of a straight line as the same is surveyed part way across the valley of Daer Creek, said straight line being marked on the ground by three stone cairns and having a southerly bearing of one hundred and fifty degrees fourteen minutes ($150^{\circ} 14'$);

Thence in a straight line across the valley of Daer Creek on said bearing of one hundred and fifty degrees fourteen minutes ($150^{\circ} 14'$) and on said line produced to its intersection with the crest of Mitchell Range;

Thence in a general south-southeasterly direction along the crest of Mitchell Range and following always that ridge of said Range from which there is direct westerly drainage into Kootenay River to a point on the north boundary of Group Lot 12064, said point being distant thirty-one decimal thirty-one (31.31) chains more or less west from the northeast corner of said Lot;

Thence easterly along the north boundary of said Lot to the northeast corner thereof;

Thence southerly along the east boundaries of Group Lots 12064, 12062 and 12061 to the southeast corner of said Lot 12061;

Thence westerly and following the south boundary of said Lot 12061 and said south boundary produced to the left, or easterly, bank of Kootenay River;

Thence southerly along the easterly bank of Kootenay River to its intersection with the north boundary of the south half of Group Lot 11837 produced easterly across Kootenay River;

Thence westerly in a straight line to the easterly extremity of the north boundary of the south half of Group Lot 11837;

Thence continuing westerly in the same straight line and following the north boundaries of the south halves of Group Lots 11837 and 11838 respectively to the west boundary of said Lot 11838;

Thence southerly along said west boundary of Group Lot 11838 fifteen decimal nine nought one (15.901) chains more or less to an iron bar in an earth mound;

Thence in a general westerly direction along a well-defined line of local watershed to a peak on the crest of Stanford Range, said peak being marked 8609 on the map of Kootenay Park;

Thence southwesterly across the summit of Kimpton Pass along the line of watershed between Kimpton and Shuswap Creeks to a camera station marked 8335 on the map of Kootenay Park;

Thence southerly and westerly along the line of watershed between Stoddart and Shuswap Creeks to a wooden post in an earth mound planted at the intersection of said line of watershed with the north boundary of District Lot numbered 4596;

Thence west along the north boundary of said Lot 4596 to a stone cairn built at its intersection with the east boundary of Group Lot 9248, said point of intersection being distant fourteen decimal one five one (14.151) chains more or less north from the southeast corner of said Lot 9248;

Thence northerly along the east boundary of said Lot 9248 to the northeast corner of said Lot;

Thence westerly along the north boundary of said Lot 9248 to the southeast corner of Group Lot 8996;

Thence northerly along the east boundary of said Lot 8996 to the northeast corner of said Lot;

Thence westerly along the north boundary of said Lot 8996 to the northwest corner of said Lot;

Thence westerly along the north boundary of Group Lot 8208 to the southeast corner of Group Lot 8207;

Thence northerly along the east boundary of said Lot 8207 to the southwest corner of Group Lot 10114;

Thence easterly along the south boundary of said Lot 10114 to the southeast corner of said Lot;

Thence northerly along the east boundary of said Lot 10114 to the northeast corner of said Lot;

Thence westerly along the north boundary of said Lot 10114 to the northwest corner of said Lot, which point is also the southeast corner of Group Lot 9010;

Thence northerly along the east boundaries of Group Lots 9010 and 9560 to the northeast corner of said Lot 9560;

Thence westerly along the north boundary of said Lot 9560 to the northwest corner of said Lot, which point is also a point on the south boundary of Group Lot 9011;

Thence continuing westerly along the south boundary of said Lot 9011 to the southwest corner of said Lot;

Thence northerly along the west boundary of said Lot 9011 and said west boundary produced to its intersection with the south boundary of Group Lot 10112;

Thence easterly along the south boundary of said Lot 10112 to the southeast corner of said Lot;

Thence northerly along the east boundary of said Lot 10112 to the southwest corner of Group Lot 9577;

Thence easterly along the south boundary of said Lot 9577 to the southeast corner of said Lot;

Thence northerly along the east boundary of said Lot 9577 to the northeast corner of said Lot, which corner is a point on the south boundary of Group Lot 10720;

Thence easterly along the south boundary of said Lot 10720 to the southeast corner of said Lot;

Thence northerly along the east boundary of said Lot 10720 to the northeast corner of said Lot;

Thence westerly along the north boundary of said Lot 10720 to the northwest corner of said Lot, which corner is a point on the east boundary of Group Lot 9042;

Thence northerly along the east boundaries of Group Lots 9042 and 9043 to the northeast corner of said Lot 9043;

Thence westerly along the north boundary of said Lot 9043 to a point which is the southeast corner of Group Lot 9044;

Thence northerly thirty-one decimal eight six (31.86) chains more or less to the northerly extremity of the most easterly boundary of said Lot 9044;

Thence westerly along the boundary of said Lot 9044 to the interior corner of said Lot;

Thence northerly along the boundary of said Lot 9044 to the easterly extremity of the most northerly boundary of said Lot 9044;

Thence in a general northeasterly direction and following the line of local watershed to a camera station marked 8170 on the map of Kootenay Park;

Thence in a general east-northeasterly direction and following the height of land which divides the watershed areas of Sinclair and Kindersley Creeks to a camera station marked 8807 on the map of Kootenay Park, which camera station is a point on the crest of the Brisco Range;

Thence in a general north-northwesterly direction and following the crest of said Brisco Range to a camera station marked 8640 on the map of Kootenay Park;

Thence northerly and easterly along a well-defined ridge forming the southerly confine of the Boyce Creek watershed area to the point of intersection of said ridge with the southerly production of a straight line having a bearing of two hundred and eighteen degrees forty-nine minutes ($218^{\circ}49'$) more or less from a stone cairn erected at a point on the west boundary of Group Lot 12053 distant thirty-six decimal nine three nine (36.939) chains more or less south from the northwest corner of said Lot to a stone cairn distant fifty-four decimal seven nine one (54.791) chains more or less on said bearing from the first above mentioned cairn;

Thence in a straight line to said stone cairn on the west boundary of said Lot 12053;

Thence northerly along the west boundaries of Group Lots 12053 and 11165 to a point on the west boundary of said Lot 11165 which is also the southwest corner of Group Lot 11187;

Thence easterly along the south boundary of said Lot 11187 to the southeast corner of said Lot;

Thence northerly along the east boundaries of Group Lots 11187, 11659 and 11390 to the northeast corner of said Lot 11390, which said corner is a point on the south boundary of Group Lot 11389;

Thence easterly along the south boundary of said Lot 11389 to the southeast corner of said Lot;

Thence northerly along the east boundary of said Lot 11389 to the northeast corner of said Lot;

Thence in a straight line on an approximate bearing of thirty-three degrees naught one minute ($33^{\circ}01'$) to a stone cairn on the north side of Whitetail Creek distant thirty-seven decimal naught nine (37.09) chains more or less from said northeast corner of Lot 11389;

Thence continuing in the same straight line to intersect the crest of the height of land between the right and left forks of Whitetail Creek;

Thence in a general northeasterly direction and following along the crest of the above described height of land to the summit of Mount Verendrye which is a peak of Vermilion Range;

Thence in a general northwesterly direction along the crest of said Vermilion Range to the southerly boundary of the Railway Belt;

Thence northeasterly along the southerly boundary of said Railway Belt to the Interprovincial boundary between Alberta and British Columbia;

Thence southerly along the said Interprovincial boundary to monument numbered 14-C hereinbefore mentioned as the point of commencement, containing an area of four hundred and nineteen (419) square miles, more or less, and

Secondly: Commencing at the above described intersection of the southerly boundary of the Railway Belt with the Interprovincial boundary between British Columbia and Alberta;

Thence southwesterly along the southerly boundary of said Railway Belt to the crest of the Vermilion Range;

Thence northwesterly along the said crest to the southeasterly boundary of Yoho National Park;

Thence northeasterly along the said Park boundary to the Interprovincial boundary between British Columbia and Alberta;

Thence southeasterly along the said Interprovincial boundary to the point of commencement, containing an area of one hundred and twenty-four (124) square miles, more or less;

The said portions comprising together an area of five hundred and forty-three (543) square miles, more or less, all as shown on a map of Kootenay National Park drawn and printed at the office of the Surveyor General at Ottawa, and bearing a certificate signed by F. H. Peters, Surveyor General, dated February 1, 1928, a copy of said map being on file in the Department of Lands, Victoria, British Columbia, numbered 7 T 312, a duplicate of which is of record in the Department of Mines and Resources, Ottawa, under number 35608.

SCHEDULE B.

(Addition to)

RIDING MOUNTAIN PARK.

The northwest quarter of Section 19, in Township 19, and Range 18, west of the Principal Meridian, in the Province of Manitoba; excepting thereout all that portion taken for a public road, as same is shown coloured pink on a plan filed in the Neepawa Land Titles Office as Deposit No. 2642.

All that portion of the original road allowance adjoining the north boundary of Section 19, in Township 19, and Range 18, west of the Principal Meridian, in the Province of Manitoba, described as follows: Commencing at a point on the north boundary of said Section 19, distant easterly thereon, thirty-four feet (34') from the northwest corner of said Section 19; thence easterly along the said north boundary four

hundred feet (400'); thence northerly at right angles with said north boundary sixty-six feet (66') to the northern limit of said Original Road Allowance; thence westerly along the northern limit of said Road Allowance, three hundred and eighty-two feet (382'); thence southwesterly in a straight line to the point of commencement.

The northeast quarter of Section 24, Township 19, in Range 19, West of the Principal Meridian, in the Province of Manitoba.

The south half and the south half of the north half of Section 29, in Township 19, and Range 18, west of the Principal Meridian, in the Province of Manitoba; and all that portion of the original Dominion Government Road Allowance between Sections 29 and 30, in the said Township and Range, which lies to the north of the production in a straight line westerly of the south boundary of the southwest quarter of said Section 29 and to the south of the production in a straight line westerly of the north boundary of the south half of the northwest quarter of said Section 29.

The southeast quarter of Section 30 in Township 19 and Range 18, West of the Principal Meridian, in the Province of Manitoba.

All that portion of the original Government Road Allowance between Sections 29 and 30, in Township 19, and Range 18, west of the Principal Meridian, in the Province of Manitoba, which lies to the north of the production in a straight line westerly of the north boundary of the south half of the northwest quarter of said section 29, and all that portion of the original Government Road Allowance between Sections 31 and 32, in the said township, which lies to the south of the southern shore line of Clear Lake, as shown on a map or plan of township 19, in range 18, west of the Principal Meridian, approved and confirmed at Ottawa, by T. Shanks, for the Surveyor General of Dominion Lands on the 4th day of April, A.D. 1921.

SCHEDULE C.

(Addition to)

POINT PELEE PARK

All and singular those certain parcels or tracts of land lying and being in the Township of Mersea in the County of Essex, Province of Ontario, which may be more particularly described as follows:

Firstly, Lots One, Two, Two-A, Three, Three-A, Four and Four-A and the parcel of land lying between Lots Two, Three and Four and the easterly foreshore, **SAVE AND EXCEPTING THEREFROM** a strip of land two hundred (200') feet wide lying along said foreshore, as shown on the plan of the Squatters' Holdings on the Naval Reserve at Point Pelee in the Township of Mersea, County of Essex, Province of Ontario, and signed by G. McPhillips, Dominion Land Surveyor, on the thirtieth day of July one thousand eight hundred and eighty-nine, which said plan is registered in the Registry Office for the said Township of Mersea under No. 397, **SAVE AND EXCEPTING THEREFROM**

Lot number Sixty as shown on the plan of subdivision of said Lots One, Two and Two-A of the Squatters' Holdings at Point Pelee, signed by Alexander Baird, Ontario Land Surveyor on the nineteenth day of January, one thousand nine hundred and twenty-five, which said plan is registered in the said Registry Office under No. 1165;

Secondly, all roads or road allowances shown on the plan of the Squatters' Holdings on the Naval Reserve at Point Pelee in the Township of Mersea, County of Essex, Province of Ontario, signed by G. McPhillips, Dominion Land Surveyor, on the thirtieth day of July one thousand eight hundred and eighty-nine, which said plan is registered in the Registry Office for the said Township of Mersea under No. 397;

Thirdly, all roads, avenues, drives, lanes and public alleys shown on the plan of the subdivision of Lots One, Two and Two-A of the Squatters' Holdings at Point Pelee, signed by Alexander Baird, Ontario Land Surveyor, on the nineteenth day of January, one thousand nine hundred and twenty-five, which said plan is registered in the said Registry Office for the said township of Mersea under No. 1165.

SCHEDULE D.

(Addition to)

GEORGIAN BAY ISLANDS PARKS.

Flowerpot Island as shown on the Manitoulin sheet of the standard topographical map series issued by the Department of Mines and Resources, being sheet No. 8 S.W. and dated 1926.

SCHEDULE E.

(Addition to)

MALLORYTOWN LANDING, one of the St. Lawrence Islands Parks.

All and singular that certain parcel or tract of land and premises, situate, lying and being in the Township of Front of Yonge in the County of Leeds, in the Province of Ontario; and being composed of all that portion of Lot twenty-two in the Broken Front Concession of the Township of Front of Yonge; having an area of three point thirty-eight acres, more or less, and more particularly described as follows:

Commencing at a point in the division line between Lots twenty-two and twenty-three in said Concession distant ten thousand seven hundred and seven point fourteen feet measured southerly thereon from the rear of said Concession;

Thence north thirty degrees fifty-six minutes thirty seconds east six hundred and ninety-six point seventy-three feet to the beginning of a curve;

Thence northeasterly along a curve to the right of radius five thousand six hundred and fifty-four point sixty-five feet a distance of forty-one point fifty-one feet arc measurement, the long chord of which has a bearing of north thirty-one degrees nine minutes seven seconds east and a length of forty-one point fifty-one feet to intersect the division line between the east and west halves of said Lot twenty-two;

Thence south thirty degrees forty-five minutes thirty seconds east along said last mentioned division line five hundred and twenty-five feet more or less to the Normal High Water Mark of the River St. Lawrence;

Thence westerly along said Normal High Water Mark to said division line between Lots twenty-two and twenty-three;

Thence north thirty degrees twenty-eight minutes west along said division line fifty feet more or less to the point of commencement.

SCHEDULE F.

Withdrawal from RIDING MOUNTAIN PARK.

Legal Subdivisions 15 and 16, section 31, and legal subdivisions 13 and 14, section 32, township 23, range 24, west of the principal meridian.

Northeast quarter of section 3, township 19, range 18, west of the principal meridian.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 10.

An Act to amend the Navigable Waters' Protection Act. R.S., c. 140.

[Assented to 28th May, 1946.]

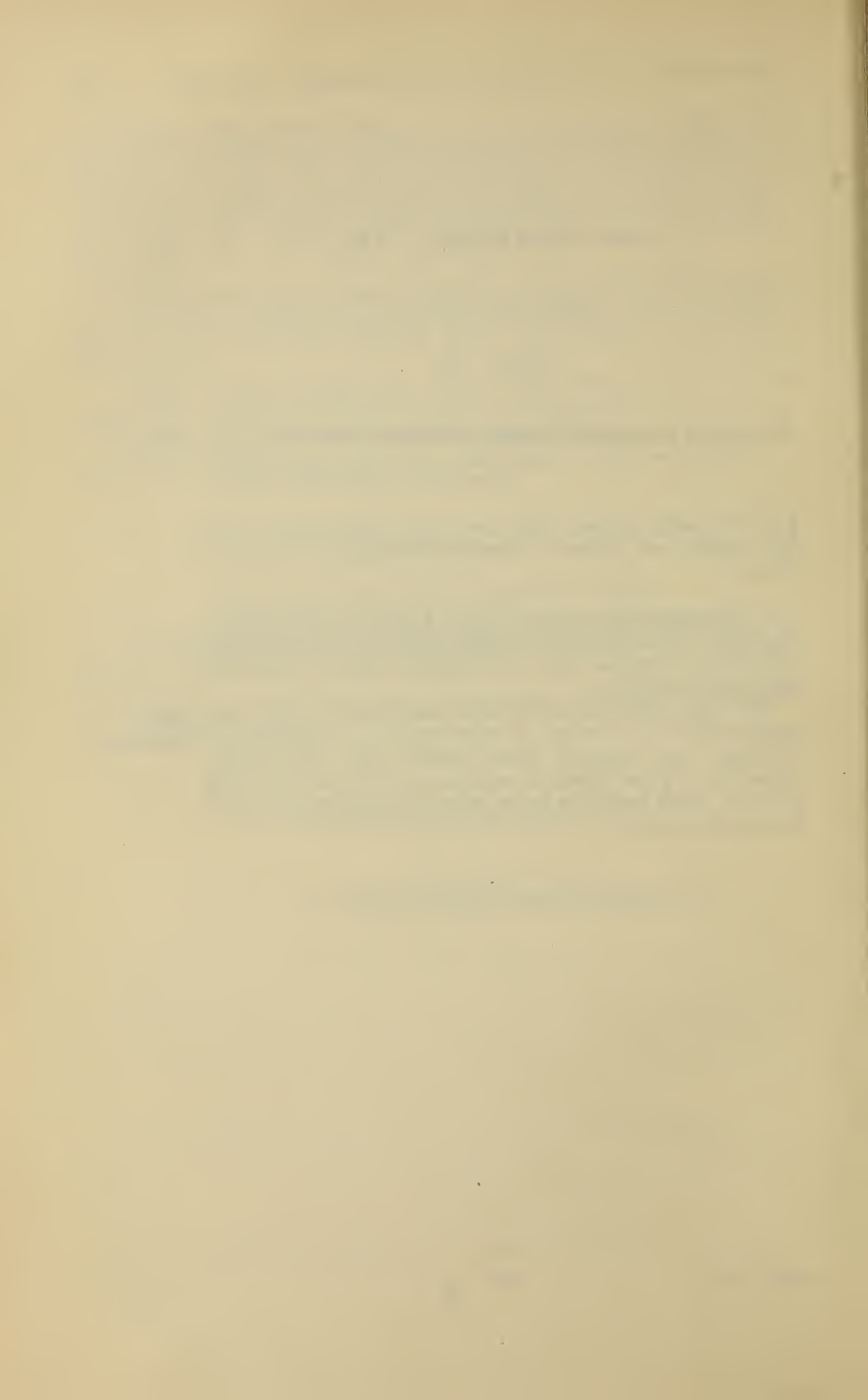
HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Subsection two of section five of the *Navigable Waters' Protection Act*, chapter one hundred and forty of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

“(2) The Governor in Council may approve of works constructed, or in process of construction, on the first day of June, one thousand nine hundred and thirty-eight, subject to the provisions of section seven hereof, and such approval shall have the same effect as approval of works to be constructed.”

Approval
of works
constructed.

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Law Printer to the King's Most Excellent Majesty.



10 GEORGE VI.

CHAP. 11.

An Act to amend The Opium and Narcotic Drug Act, 1929.

[Assented to 28th May, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Paragraph (b) of section two of *The Opium and Narcotic Drug Act, 1929*, chapter forty-nine of the statutes of 1929, is repealed and the following substituted therefor:—

“(b) ‘Department’ means the Department of National Health and Welfare;”

1929, c. 49;
1932, c. 20;
1938, c. 9.
“Department.”

2. Paragraph (h) of section two of the said Act is repealed and the following substituted therefor:—

“(h) ‘Minister’ means the Minister of National Health and Welfare;”

“Minister.”

3. Paragraph (e) of subsection one of section four of the said Act is repealed and the following substituted therefor:—

“(e) unlawfully sells, gives away or administers any drug to any minor;”

Sale, etc.,
to minor.

4. Paragraph (a) of subsection one of section eight of the said Act, as enacted by section three of chapter twenty of the statutes of 1932, and paragraph (b) of the said subsection are repealed and the following substituted therefor:—

“(a) any retail druggist may have in possession or may sell or distribute preparations containing one-eighth grain or less of codeine per tablet or other solid form, or liquid preparations containing one-third grain or less of codeine per fluid ounce, when such preparations are combined with other medicinal ingredients and the maximum dose prescribed for the preparation contains

Preparations
excepted.

- (i) one such ingredient not less in quantity than the amount prescribed by the British Pharmacopoeia as a minimum dose for such ingredient;
- (ii) two such ingredients having a similar action, each not less in quantity than one-half the amount prescribed by the British Pharmacopoeia as a minimum dose for each such ingredient respectively; or
- (iii) three such ingredients having a similar action each not less in quantity than one-third the amount prescribed by the British Pharmacopoeia as a minimum dose for each such ingredient respectively.

Formula or true test of ingredients to be printed on label.

- (b) no retail druggist shall sell, or offer for sale except pursuant to direction of a physician, any preparation referred to in paragraph (a) of this subsection unless there is printed in a conspicuous place on an inseparable part of the main panel of the label and wrapper of the bottle, box, or other container, and in letters of the same size and visibility as the directions for the use of the preparation, the full formula or true list of medicinal ingredients, and the following words: 'It is unlawful to administer this preparation to a child under two years of age as it contains codeine and is dangerous to its life.' "

5. Subsection two of section eight of the said Act is repealed and the following substituted therefor:—

Sale for administration to child under two years of age.

"(2) No person except a physician shall sell for administration to a child under two years of age, or administer to any such child any preparation containing codeine, the sale of which is permitted by this section."

6. Section fifteen of the said Act is repealed and the following substituted therefor:—

Onus of proof on charge of importing, exporting, manufacturing, selling, etc. without license.

"15. Where any person is charged with an offence under paragraphs (a), (d), (e), (f), or (g) of section four of this Act, it shall not be necessary for the prosecuting authority to establish that the accused had not a license from the Minister or was not otherwise authorized to commit the act complained of, and if the accused pleads or alleges that he had such licence or other authority the burden of proof thereof shall be upon the person so charged."

7. Section twenty-two of the said Act is repealed and the following substituted therefor:—

Judge to grant writ of assistance.

"22. A judge of the Exchequer Court of Canada, or any judge of any of the superior courts in any province of Canada having jurisdiction in the province or place where

the application is made, shall grant a writ of assistance upon application made to him for that purpose by His Majesty's Attorney General of Canada, or by the Minister of National Health and Welfare or his Deputy, to any person named in such application."

8. Section twenty-seven A of the said Act, as enacted by section seven of chapter nine of the statutes of 1938, is repealed. Section repealed

9. The Schedule to the said Act, as enacted by section seven of chapter twenty of the statutes of 1932 and amended by sections eight, nine and ten of chapter nine of the statutes of 1938, is repealed and the following substituted therefor:— New Schedule.

"SCHEDULE

(1) Opium or its preparations, or any opium alkaloids, or their derivatives, or salts or preparations of opium alkaloids or their derivatives, but not including apomorphine;

(2) Coca leaf, crude cocaine, or their preparations, or any coca alkaloids or their derivatives, or salts or preparations of coca alkaloids or their derivatives;

(3) Cannabis Sativa and its preparations;

(4) Eucaïne or any salts or compounds thereof; and without in any way limiting the generality of paragraphs (1), (2), (3), and (4) of this Schedule,

(5) Morphine, its derivatives, or any salts or compounds thereof, but not including apomorphine;

(6) Diacetylmorphine and the other esters of morphine and their salts;

(7) Dihydrohydroxycodone (of which the substance registered under the name of eucodal is a salt),

Dihydrocodeinone (of which the substance registered under the name of dicodide is a salt),

Dihydromorphinone (of which the substance registered under the name of dilaudide is a salt),

Acetyldihydrocodeinone or acetyldemethyldihydrothebaine (of which the substance registered under the name of acedicone is a salt),

Dihydromorphine (of which the substance registered under the name of paramorfan is a salt),

Their esters and the salts of any of these substances and of their esters,

Morphine-N-oxide (registered trade name genomorphine), the morphine-N-oxide derivatives, and the other pentavalent nitrogen morphine derivatives;

(8) Ecgonine, thebaine and their salts, benzylmorphine and the other ethers of morphine, and their salts;

(9) Desomorphine (Dihydrodesoxymorphine);

(10) Ethyl 1-Methyl-4-Phenylpiperidine-4-Carboxylate hydrochloride, under whatever trade name it may be offered for sale or sold, for example, Demerol, Dolantin, Pethidine;

(11) Methymorphine (codeine) and its salts;

(12) Dihydrocodeine (Paracodeine)."

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10 GEORGE VI.

CHAP. 12.

An Act respecting the Financial Agreement between Canada and the United Kingdom signed on the sixth day of March, 1946.

[Assented to 28th May, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The United Kingdom Financial Agreement Act, 1946*. Short title.

2. The Agreement between the Government of Canada and the Government of the United Kingdom of Great Britain and Northern Ireland (hereinafter in this Act referred to as the Government of the United Kingdom) set out in the Schedule to this Act is approved. Agreement approved.

3. For the purpose of carrying out the obligation of the Government of Canada under Article One of the said Agreement, the Minister of Finance, out of unappropriated moneys in the Consolidated Revenue Fund, may, from time to time, prior to the thirty-first day of December, nineteen hundred and fifty-one, pay to or pursuant to the order of the Government of the United Kingdom at its request amounts not exceeding in the aggregate one thousand two hundred and fifty million dollars (\$1,250,000,000). Payments not exceeding \$1,250,000,000.

4. Notwithstanding the provisions of section four of *The War Appropriation (United Kingdom Financing) Act, 1942*, no interest shall be payable in respect of any period prior to the first day of January, nineteen hundred and fifty-one, under any obligation of the Government of the United Kingdom delivered to the Government of Canada under that section. Continuation of interest-free provision of Act of 1942. 1942-43, c. 8.

U.K. indebtedness under Commonwealth Air Training Plan extinguished.

5. The indebtedness of the Government of the United Kingdom to the Government of Canada with respect to the British Commonwealth Air Training Plan, as agreed upon in Article Seven of the said Agreement, is extinguished and the Minister of Finance may take such action as may be necessary to write off in the Public Accounts of Canada the indebtedness so extinguished.

Loans as required.

1931, c. 27.

6. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament by any Act heretofore passed, raise by way of loan under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole the sum of one thousand two hundred and fifty million dollars (\$1,250,000,000), as may be required for the purposes of this Act.

Loan a charge on C.R.Fund.

(2) The principal raised by way of loan under this Act, and the interest thereon, shall be a charge upon and payable out of the Consolidated Revenue Fund.

Orders and regulations.

7. (1) The Governor in Council may do or authorize such acts and things and make such orders and regulations as are necessary for the purpose of carrying out the said Agreement.

Tabling Orders in Council.

Publication.

(2) An Order in Council made under this section shall be laid before Parliament within fifteen days after it is made or, if Parliament be not then in session, within fifteen days after the commencement of the next ensuing session thereof, and shall be published in the *Canada Gazette*.

Coming into force.

8. This Act or any portion thereof shall come into force on such day as the Governor in Council may fix by proclamation.

SCHEDULE.

FINANCIAL AGREEMENT BETWEEN THE GOVERNMENT
OF CANADA AND THE GOVERNMENT OF THE
UNITED KINGDOM.

The Government of Canada and the Government of the United Kingdom of Great Britain and Northern Ireland agree as follows:—

ARTICLE 1.

Credit.

The Government of Canada will extend to the Government of the United Kingdom a credit of \$1,250,000,000 which may be drawn upon at any time prior to December 31, 1951.

ARTICLE 2.

Purpose of the Credit.

The purpose of the credit is to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade.

ARTICLE 3.

Amortization and Interest.

(i) The amount of the credit drawn by December 31, 1951, shall be repaid in 50 annual instalments beginning on December 31, 1951, with interest at the rate of 2 per cent per annum. Interest for the year 1951 shall be computed on the amount outstanding on December 31, 1951, and for each year thereafter interest shall be computed on the amount outstanding on January 1 of each such year.

Forty-nine annual instalments of principal repayments and interest shall be equal, calculated at the rate of \$3,182,300 for each \$100,000,000 of the credit drawn by December 31, 1951, and the fiftieth annual instalment shall be at the rate of \$3,184,073.665 for each such \$100,000,000. Each instalment shall consist of the full amount of the interest due and the remainder of the instalment shall be the principal to be repaid in that year. Payments required by this Article are subject to the provisions of Article 4.

(ii) The Government of the United Kingdom may accelerate repayment of the amount drawn under this credit.

ARTICLE 4.

Waiver of Interest Payments.

In any year in which the Government of the United Kingdom requests the Government of Canada to waive the amount of the interest due in the instalment of that year, the Government of Canada will grant the waiver if:—

(a) The Government of the United Kingdom finds that a waiver is necessary in view of the present and prospective conditions of international exchange and the level of its gold and foreign exchange reserves; and

(b) The International Monetary Fund certifies that the income of the United Kingdom from home-produced exports plus its net income from invisible current transactions in its balance of payments was on the average over the five preceding calendar years less than the average annual amount of United Kingdom imports during 1936-1938, fixed at 866 million pounds as such figure may be adjusted for changes in the price level of these imports. If waiver is requested for an interest payment prior to that due in 1955, the average income shall be computed for the calendar years from 1950 through the year preceding that in which the request is made; and

(c) Interest payments due in that year on any credit made available to the Government of the United Kingdom to which a similar provision for waiver of interest applies are also waived.

ARTICLE 5.

Exchange and Import Arrangements.

The Government of the United Kingdom and the Government of Canada agree that in respect of (a) the operation of exchange controls and arrangements, and (b) quantitative import restrictions, each will grant to the residents and products of the other, treatment not less favourable than that provided for in any instrument of agreement with the Government of any other country signed prior to the date of this Agreement.

ARTICLE 6.

Outstanding Interest-Free Loan.

The two Governments agree that the interest-free provision of the loan made to the Government of the United Kingdom under The War Appropriation (United Kingdom Financing) Act, 1942, will continue until January 1, 1951, and that the other arrangements with regard to the loan will continue as at present until that date. The two Governments agree to enter into discussions before January 1, 1951, with regard to the question of interest on, and the terms of repayment of, any balance of the loan then outstanding.

ARTICLE 7.

British Commonwealth Air Training Plan.

The Government of Canada agrees to cancel the amount owing by the Government of the United Kingdom to the Government of Canada with respect to the British Commonwealth Air Training Plan, which amount the two Governments agree is \$425,000,000.

ARTICLE 8.

Consultation on Agreement.

The two Governments agree that they will consult with each other as they may deem necessary on the working of any provision of this Agreement, and that if in the opinion of either Government reconsideration of this Agreement is justified by the prevailing conditions of international exchange or by any major change in the international financial situation which materially alters the prospective benefits and obligations flowing from this Agreement they will forthwith consider what changes in its provisions they should agree to make. Any changes agreed upon by the two Governments will be subject to such legislative approval as may be necessary.

ARTICLE 9.

Entry into Force.

This Agreement is made subject to such legislative approval as may be necessary and shall enter into force in whole or in part at such time or times as shall be agreed upon by the two Governments.

IN WITNESS WHEREOF the undersigned being duly authorized thereto by their respective Governments have signed this Agreement.

SIGNED in duplicate at Ottawa, this sixth day of March, 1946.

For the Government of Canada:

(Signed) J. L. ILSLEY,
Minister of Finance.

For the Government of the United Kingdom:

(Signed) MALCOLM MACDONALD,
High Commissioner for the United Kingdom.

10 GEORGE VI.

CHAP. 13.

An Act to amend the Yukon Quartz Mining Act.

[Assented to 28th May, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 217;
1928, c. 53;
1932, c. 23.

1. Section twelve of the *Yukon Quartz Mining Act*, chapter two hundred and seventeen of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

“12. (1) Subject to subsection two of this section, a person eighteen years of age, or over, may personally or by attorney enter, locate, prospect and mine upon any vacant Dominion lands in the Yukon Territory, for the minerals defined in this Act, and upon all lands the right whereon so to enter, prospect and mine such minerals has been, or hereafter shall be reserved to the Crown.

Persons who may enter and locate and lands subject to entry and location.

(2) Subject to section forty-five of this Act during any period of twelve months no person shall be entitled to locate, whether personally, as attorney for another or by an attorney, more than seven mineral claims in the aggregate within a distance of ten miles from any other mineral claim (making a total of eight mineral claims) located by him personally, as attorney or by attorney, during that period.

Limitation on number of claims within 12-month period.

(3) Every power of attorney authorizing a person to enter, locate, prospect or mine pursuant to subsection one of this section shall be filed with the mining recorder before the entering, locating, prospecting or mining is undertaken.”

Power of attorney to be filed.

2. Sections seventeen, forty-six and forty-seven of the said Act are repealed.

Repeal.

3. Section fifty-three of said Act is repealed and the following substituted therefor:—

Number of adjoining claims that may be grouped for working.

“**53.** (1) Adjoining claims, not exceeding eight in number, may be grouped together for the performance of work by the owner or owners thereof upon filing with the mining recorder a notice of his or their intention so to group such claims and obtaining a certificate in form “E” of this Act.

Work on one or more of claims.

(2) The holder or holders of a certificate in form “E” of this Act may perform on any one or more of the claims in respect of which the certificate was issued all or any part of the work required to entitle him or them to a certificate of work for each claim so held by him or them, but if such work is not done or if payment in lieu thereof is not made as prescribed in section fifty-five of this Act, the claims shall be deemed to be vacant and abandoned without any declaration of cancellation or forfeiture on the part of the Crown.

Claims renewable on application.

(3) Claims in respect of which a certificate in form “E” has been issued and claims owned by one person within a mining district, may, on application by the owners thereof, be made renewable on any one date.

Conditions of renewal.

(4) The mining recorder shall charge, for each claim, one dollar and a quarter for each three months or portion thereof that it is necessary to extend the record to make claims renewable on the same date, and the work, or payment in lieu thereof, required for the fractional part of the year for which each claim is extended shall be allowed at the rate of twenty-five dollars for each three months or fraction thereof, and such payment or work shall be made or performed prior to the date upon which all are so made renewable.”

4. The said Act is further amended by inserting immediately after section fifty-six thereof the following section:—

Regulations to protect service personnel from forfeiture of claims.

“**56A.** The Governor in Council may make regulations exempting members of the naval, military or air forces of His Majesty or any of His Majesty’s allies, during the period of their service as such and one year thereafter, from the provisions of this Act respecting forfeiture, for non-performance of work or non-payment of assessments or rentals, of mineral claims held by them at the time of their enlistment.”

5. Section fifty-eight of said Act is repealed and the following substituted therefor:—

Co-owners and their interests.

“**58.** If two or more persons own a claim each such person shall contribute, proportionately to his interest, to the work required to be done by section fifty-four of this Act, and to the payment of renewal fees, and in the event of

it being proven to the mining recorder after a notice of hearing has been served on all parties interested, in the manner directed by such mining recorder, that any co-owner has not so contributed, his interest shall become vested by order of the mining recorder in the other co-owners in proportion to their respective interests."

6. Form "E" in Schedule I of the said Act is repealed and the following substituted therefor:—

"FORM "E" (SECTION 53)

Form "E"
Schedule I
(sec. 53)

Certificate that annual expenditure may, after recording claims, be made on any one of not more than eight claims grouped together for the performance of work.

Mining District.

This is to certify that in accordance with the provisions of section 53 of the *Yukon Quartz Mining Act*, the registered owner(s) or agent(s) of such owner(s) of the following mineral claims have filed a notice of his (their) intention to group such claims together for the performance of work:—
Dated at , this day of , 19 .

Mining Recorder."

7. Item six of Schedule II of said Act is repealed and the following substituted therefor:

"6. Grouping Certificate.....\$5.00"

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Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 14.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1947.

[Assented to 27th June, 1946.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by message from His Excellency the Honourable Thibaudeau Rinfret, Chief Justice of Canada, Administrator of the Government of Canada, and the Estimates accompanying the said message that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-seven, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

Preamble.

1. This Act may be cited as *The Appropriation Act*, No. 4, 1946. Short title.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole one hundred and thirty-six million, five hundred and ninety-eight thousand, nine hundred and seventy-two dollars and eighty-six cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-six, to the thirty-first day of March, one thousand nine hundred and forty-seven, not otherwise provided for, and being one-twelfth of the amount of each of the several items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-seven, as laid before the House of Commons at the present session of Parliament.

\$136,598,972.86 granted for 1946-47.

Account to
be rendered
in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

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Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 15.

An Act respecting Citizenship, Nationality, Naturalization and Status of Aliens.

[Assented to 27th June, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

SHORT TITLE.

1. This Act may be cited as *The Canadian Citizenship Act* Short title Act.

INTERPRETATION.

2. In this Act, unless the context otherwise requires,
- (a) "Canadian citizen" means a person who is a Canadian citizen under this Act; Definitions "Canadian citizen."
 - (b) "Canadian ship" means a 'ship registered in Canada' within the meaning of the *Canada Shipping Act, 1934*; "Canadian ship." 1934, c. 41
 - (c) "certificate of citizenship" means a certificate of citizenship granted under this Act; "certificate of citizenship."
 - (d) "certificate of naturalization" means a certificate of naturalization granted under any Act heretofore in force in Canada; "certificate of naturalization."
 - (e) "Clerk" or "Clerk of the Court" includes all officers exercising the functions of prothonotary, registrar or clerk of any court having jurisdiction under this Act, and, where a person is designated by the Governor in Council as a court under this Act, means the said person; "Clerk" or "Clerk of the Court."
 - (f) "consulate" means the office of a Canadian consular officer and includes the office of a Canadian Ambassador, Minister or High Commissioner or of a Canadian Trade Commissioner; and includes the office of a consular or other officer of any other country of the British Commonwealth where a register of births is kept; "consulate"

"country of the British Commonwealth."

(g) "country of the British Commonwealth" means for the purposes of this Act a country listed in the First Schedule to this Act or a country declared for the purposes of this Act to be a country of the British Commonwealth of Nations by proclamation issued under this Act, and includes, in the case of any such country, all colonies, dependencies or territories thereof;

"Court."

(h) "Court" means any Superior, Circuit, County or District Court, and includes in the province of Quebec any district magistrate, and, in the Northwest Territories and in the Yukon Territory, any stipendiary magistrate or any other person designated by the Governor in Council under this Act;

"disability."

(i) "disability" means the incapacity of a minor, a lunatic or an idiot;

"domicile."

(j) "domicile", for the purposes of this Act, means the place in which a person has his home or in which he resides and to which he returns as his place of permanent abode and does not mean the place where he resides for a mere special or temporary purpose, and "Canadian domicile" means such domicile maintained in Canada for at least five years;

"Minister."

(k) "Minister" means the Secretary of State of Canada;

"minor."

(l) "minor" means a person who has not attained the age of twenty-one years;

"regulation."

(m) "regulation" means a regulation made by the Governor in Council under this Act; and

"responsible parent."

(n) "responsible parent" means the father: except that, where the father is dead, or where the custody of a child has been awarded to his mother by order of a court of competent jurisdiction, or where a child was born out of wedlock and resides with the mother, "responsible parent" means the mother.

Declaration of Canadian citizenship an adequate statement of national status.

3. Where a person is required to state or declare his national status, any person who is a Canadian citizen under this Act shall state or declare himself to be a Canadian citizen and his statement or declaration to that effect shall be a good and sufficient compliance with such requirement.

PART I.

NATURAL-BORN CANADIAN CITIZENS.

4. A person, born before the commencement of this Act, is a natural-born Canadian citizen:—

Born before the commencement of the Act.

(a) if he was born in Canada or on a Canadian ship and has not become an alien at the commencement of this Act; or

(b) if he was born outside of Canada elsewhere than on a Canadian ship and his father, or in the case of a person born out of wedlock, his mother

(i) was born in Canada or on a Canadian ship and had not become an alien at the time of that person's birth, or

(ii) was, at the time of that person's birth, a British subject who had Canadian domicile, if, at the commencement of this Act, that person has not become an alien, and has either been lawfully admitted to Canada for permanent residence or is a minor.

5. A person, born after the commencement of this Act, is a natural-born Canadian citizen:—

Born
after the
commence-
ment of the
Act.

(a) if he is born in Canada or on a Canadian ship; or

(b) if he is born outside of Canada elsewhere than on a Canadian ship, and

(i) his father, or in the case of a child born out of wedlock, his mother, at the time of that person's birth, is a Canadian citizen by reason of having been born in Canada or on a Canadian ship, or having been granted a certificate of citizenship or having been a Canadian citizen at the commencement of this Act, and

(ii) the fact of his birth is registered at a consulate or with the Minister, within two years after its occurrence or within such extended period as may be authorized in special cases by the Minister, in accordance with the regulations.

6. Notwithstanding anything contained in section four or section five of this Act, a person who is, at the commencement of the Act, a minor born outside of Canada elsewhere than on a Canadian ship and who has not been lawfully admitted to Canada for permanent residence, or who is born after the commencement of this Act and outside of Canada elsewhere than on a Canadian ship, shall cease to be a Canadian citizen upon the expiration of one year after he attains the age of twenty-one years unless after attaining that age and before the expiration of the said year

Conditions
for retention
of Canadian
citizenship
by persons
born outside
of Canada.

(a) he asserts his Canadian citizenship by a declaration of retention thereof, registered in accordance with the regulations; and

(b) if he is a national or citizen of a country other than Canada under the law of which he can, at the time of asserting his Canadian citizenship, divest himself of the nationality or citizenship of that country by making a declaration of alienage or otherwise, he divests himself of such nationality or citizenship:

Proviso,
special case.

Provided that in any special case the Minister may extend the time during which any such person may assert his Canadian citizenship and divest himself of the other nationality or citizenship, in which case upon so doing within the said time he shall thereupon again become a Canadian citizen.

Foundlings.

7. Every foundling, who is or was first found as a deserted infant in Canada, shall, until the contrary is proved, be deemed to have been born in Canada.

Child born
after death
of his father.

8. Where a child is born after the death of his father, the child shall, for the purposes of this Part, be deemed to have been born immediately before the death of the father.

PART II.

CANADIAN CITIZENS OTHER THAN NATURAL-BORN.

On com-
mencement
of the Act.

9 (1) A person other than a natural-born Canadian citizen, is a Canadian citizen, if he

(a) was granted, or his name was included in a certificate of naturalization and he has not become an alien at the commencement of this Act; or

(b) immediately before the commencement of this Act was a British subject who had Canadian domicile; or, in the case of a woman,

(c) if she

(i) before the commencement of this Act, was married to a man who, if this Act had come into force immediately before the marriage, would have been a natural-born Canadian citizen as provided in section four of this Act or a Canadian citizen as provided in paragraphs (a) and (b) of this subsection, and

(ii) at the commencement of this Act, is a British subject and has been lawfully admitted to Canada for permanent residence.

When deemed
to have
become
Canadian
citizens.

(2) A person who is a Canadian citizen under subsection one of this section shall be deemed, for the purpose of Part III of this Act, to have become a Canadian citizen:—

(a) where he was granted, or his name was included in, a certificate of naturalization, on the date of the certificate;

(b) where he is a Canadian citizen by reason of being a British subject who had Canadian domicile, on the date he acquired Canadian domicile; and

(c) in the case of a woman to whom paragraph (c) of subsection one of this section applies, on the date of the marriage or on which she became a British subject or on which she was lawfully admitted to Canada for permanent residence, whichever is the latest date.

10. (1) The Minister may grant a certificate of Canadian citizenship to any person who is not a Canadian citizen, and who makes application for that purpose and satisfies the Court that:—

Grant of a certificate of Canadian citizenship.

- (a) either he has filed in the office of the Clerk of the Court for the judicial district in which he resides, not less than one nor more than five years prior to the date of his application, a declaration of intention to become a Canadian citizen, the said declaration having been filed by him after he attained the age of eighteen years; or he is the spouse of and resides in Canada with a Canadian citizen; or he is a British subject;
- (b) he has been lawfully admitted to Canada for permanent residence therein;
- (c) he has resided continuously in Canada for a period of one year immediately preceding the date of the application and, in addition, except where the applicant has served outside of Canada in the armed forces of Canada during time of war or where the applicant is the wife of and resides in Canada with a Canadian citizen, has also resided in Canada for a further period of not less than four years during the six years immediately preceding the date of the application;
- (d) he is of good character;
- (e) he has an adequate knowledge of either the English or the French language, or, if he has not such an adequate knowledge, he has resided continuously in Canada for more than twenty years;
- (f) he has an adequate knowledge of the responsibilities and privileges of Canadian citizenship; and that
- (g) he intends, if his application is granted, either to reside permanently in Canada or to enter or continue in the public service of Canada or of a province thereof.

(2) Notwithstanding the provisions of subsection one of this section, the Minister may grant a certificate of Canadian citizenship to any person who is a British subject and who makes to the Minister a declaration that he desires such certificate and who satisfies the Minister that he possesses the qualifications prescribed by paragraphs (b), (c), (d), (e), (f) and (g) of subsection one of this section: Provided that in any case where, in the opinion of the Minister, there is doubt as to whether the applicant possesses the said qualifications, the Minister before granting such a certificate may refer the declaration and the material in support thereof to the court in the judicial district in which the declarant resides, and the declaration shall thereupon be dealt with as an application under subsection one of this section.

Grant of certificate to British subjects.

Proviso.

Special
certificate
to minor
children.

(3) The Minister may grant a special certificate of citizenship to a minor child of a person to whom a certificate of citizenship is, or has been, granted under this Act, on the application of the said person,

(a) if the said person is the responsible parent of the child, and

(b) if the child was born before the date of the certificate granted to the said person and has been lawfully admitted to Canada for permanent residence.

Period in
armed forces
or public
service
equivalent to
residence.

(4) Any period during which an applicant for a certificate of citizenship has served in the armed forces of Canada or was employed outside of Canada in the public service of Canada or of a province thereof, otherwise than as a locally engaged person, shall be treated as equivalent to a period of residence in Canada for the purposes of subsection one and subsection two of this section.

Period in
penitentiary
etc., not to
be counted
as residence.

(5) No period during which an applicant for a certificate of citizenship was confined in or an inmate of any penitentiary, gaol, reformatory, prison, or asylum for the insane, in Canada, shall be counted as a period of residence in Canada for the purposes of subsection one and subsection two of this section.

Grant
of certi-
ficate of ci-
zenship in
certain cases.

11. The Minister may, in his discretion, upon application, grant a certificate of citizenship to

(a) a person with respect to whose status as a Canadian citizen a doubt exists and the certificate may specify that the grant thereof is made for the purpose of removing doubts as to whether the person named therein is a Canadian citizen and the granting of the certificate shall not be deemed to establish that the person to whom it is granted was not previously a Canadian citizen;

(b) a minor in any special case whether or not the conditions required by this Act have been complied with; or

(c) a person who was an alien and who was naturalized under any Naturalization Act in force in Canada before the passing of *The Naturalization Act, 1914*.

1914, c. 44.

Certificate
not effective
till oath of
allegiance
taken.

12. A certificate of citizenship granted to any person under this Part, other than to a minor under the age of fourteen years, shall not take effect until the applicant has taken the oath of allegiance set forth in the Second Schedule to this Act, and thereupon the said person shall become a Canadian citizen.

Certificate
not to be
granted to
persons under
a disability.
Rehearing.

13. Except as provided by this Act in the case of minors, a certificate of citizenship shall not be granted to any person under a disability.

14. (1) Before granting a certificate of citizenship to any person whose application has been approved by the Court, the Minister may, if he is in doubt whether the

certificate should be granted, refer the application to the Court for another hearing to be known as a rehearing.

(2) Where the Minister refers an application for a rehearing, he shall give notice in writing by registered mail of the rehearing to the applicant at the postal address shown in the application, and the rehearing shall not be proceeded with until the expiration of at least thirty days after the mailing of the said notice. Notice.

(3) An applicant shall, on a rehearing, produce to the Court such evidence as the court may require that he is qualified and fit to be granted a certificate of citizenship and shall also personally appear before the court for examination. Production of evidence.

(4) The decision of the Court on a rehearing shall be final and conclusive as regards the application. Decision to be final.

15. An applicant whose application has been rejected by the Court on a hearing or rehearing may make another application under section ten of this Act after the expiration of a period of two years from the date of such rejection. New application allowed

PART III.

LOSS OF CANADIAN CITIZENSHIP.

16. A Canadian citizen who, when outside of Canada and not under a disability, by any voluntary and formal act other than marriage, acquires the nationality or citizenship of a country other than Canada shall thereupon cease to be a Canadian citizen. On acquisition of other nationality.

17. (1) Where a natural-born Canadian citizen, at his birth or during his minority, or any Canadian citizen on marriage, became or becomes under the law of any other country a national or citizen of that country, if, after attaining the full age of twenty-one years, or after the marriage, he makes, while not under disability, and still such a national or citizen, a declaration renouncing his Canadian citizenship, he shall thereupon cease to be a Canadian citizen. By renunciation where dual nationality

(2) Where a Canadian citizen who is under the law of any other country a national or a citizen of that country serves in the armed forces of any country when it is at war with Canada, he shall thereupon cease to be a Canadian citizen. Canadian citizen, serving in armed forces of another country.

18. (1) Where the responsible parent of a minor child ceases to be a Canadian citizen under section sixteen or section seventeen of this Act, the child shall thereupon cease to be a Canadian citizen if he is or thereupon becomes, under the law of any other country, a national or citizen of that country. Child of parent ceasing to be a Canadian citizen.

Declaration
for resuming
Canadian
citizenship.

(2) A person who has ceased to be a Canadian citizen under subsection one of this section may, within one year after attaining the age of twenty-one years or in special circumstances with the consent of the Minister within any longer period than one year, make a declaration that he wishes to resume Canadian citizenship and he shall thereupon again become a Canadian citizen.

When loss of
Canadian
citizenship
involves loss
of British
nationality.

19. Where a person ceases to be a Canadian citizen as provided in section sixteen, section seventeen or section eighteen of this Act, if he is at such time or thereupon becomes a national or citizen of a country other than a country of the British Commonwealth, he thereupon ceases to be a British subject.

By residence
outside of
Canada for
six years.

20. A Canadian citizen, other than a natural-born Canadian citizen or a Canadian citizen who has served in the armed forces of Canada in time of war and been honourably discharged therefrom, ceases to be a Canadian citizen if he resides outside of Canada for a period of at least six consecutive years exclusive of any period during which,

- (a) he is in the public service of Canada or of a province thereof;
- (b) he is a representative or employee of a firm, business, company or organization, religious or otherwise, established in Canada or of an international agency of an official character in which Canada participates;
- (c) he resides outside of Canada on account of ill-health or disability;
- (d) he is the spouse or minor child of, and resides outside of Canada for the purpose of being with a spouse or parent who is a Canadian citizen residing outside of Canada for any of the objects or causes specified in paragraphs (a) to (c) inclusive of this section;
- (e) he is the spouse of, and resides outside of Canada for the purpose of being with a spouse who is a natural-born Canadian citizen; or
- (f) his Canadian citizenship is certified to be extended by endorsement of his certificate of citizenship, or if he has no certificate of citizenship, of his passport, by the officer in charge of a consulate, which endorsement shall state that the Canadian citizen appeared before the officer prior to the expiration of the said period of six years and established
 - (i) that his absence from Canada was of a temporary nature, and
 - (ii) that he intended in good faith to return to Canada for permanent residence as a Canadian citizen, and shall be in such form and may extend his Canadian citizenship for such period as may be prescribed by regulation.

21. (1) The Governor in Council may order that any person other than a natural-born Canadian citizen shall cease to be a Canadian citizen if, upon a report from the Minister, he is satisfied that the said person either

By revoca-
tion of
Canadian
citizenship

- (a) has, during any war in which Canada is or has been engaged, unlawfully traded or communicated with the enemy or with a subject of an enemy state or has been engaged in or associated with any business which to his knowledge is carried on in such manner as to assist the enemy in such war;
- (b) has obtained a certificate of naturalization or of Canadian citizenship by false representation or fraud or by concealment of material circumstances;
- (c) has, since becoming a Canadian citizen or being naturalized in Canada, been for a period of not less than six years ordinarily resident out of Canada and has not maintained substantial connection with Canada; or
- (d) if out of Canada, has shown himself by act or speech to be disaffected or disloyal to His Majesty, or, if in Canada, has been convicted of treason or sedition by a court of competent jurisdiction.

(2) The Minister before making a report under this section shall cause notice to be given or sent to the last known address of the person in respect of whom the report is to be made, giving him an opportunity of claiming that the case be referred for such inquiry as is hereinafter specified and if said person so claims in accordance with the notice, the Minister shall refer the case for inquiry accordingly.

Notice and
reference for
inquiry

(3) An inquiry under this section shall be held by a commission constituted for the purpose by the Governor in Council upon the recommendation of the Minister, presided over by a person appointed by the Governor in Council who holds or has held high judicial office, and shall be conducted in such manner as the Governor in Council shall order: Provided that any such inquiry may, if the Governor in Council thinks fit, instead of being held by such commission, be held by the superior court of the province in which the person concerned resides, and the practice and procedure on any inquiry so held shall be regulated by rules of court.

Inquiry by
Commission.

Proviso.

(4) The members of any commission appointed under this section shall have all such powers, rights and privileges as are vested in any superior court or in any judge thereof on the occasion of any action in respect of

Powers of
Commission.

- (a) enforcing the attendance of witnesses and examining them on oath, affirmation or otherwise, and the issue of a commission or a request to take evidence abroad;
 - (b) compelling the production of documents; and
 - (c) punishing persons guilty of contempt;
- and a summons signed by one or more members of the

Commission may be substituted for and shall be equivalent to any formal process capable of being issued in any action for enforcing the attendance of witnesses and compelling the production of documents.

Cancellation
of certifi-
cate.

(5) Where the Governor in Council, under this section, directs that any person cease to be a Canadian citizen, the order shall have effect from such time as the Governor in Council may direct and thereupon the said person shall cease to be a Canadian citizen and shall give up and surrender for cancellation any certificate of citizenship or naturalization granted to him and any person omitting to give up the said certificate shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding five hundred dollars.

Revocation
of certificate
granted in
other
country of the
British Com-
monwealth.

22. The Governor in Council may, with the concurrence of a government of a country of the British Commonwealth other than Canada, revoke a certificate of naturalization granted in the said country to a person who resides in Canada and the provisions of section twenty-one of this Act shall apply *mutatis mutandis* in respect of the said revocation.

Citizenship
of spouse
or minor
children.

23. (1) Where a person ceases to be a Canadian citizen under section twenty or under section twenty-one or a British subject under section twenty-two of this Act, the citizenship or status as to nationality of the spouse and minor children of the said person shall not be affected thereby except as provided in this section.

When wife or
child shall
cease to be a
Canadian
citizen.

(2) Where a person ceases to be a Canadian citizen under section twenty or section twenty-one or a British subject under section twenty-two of this Act, if

(a) the wife of the said person became a British subject by reason only of her marriage to the said person; or

(b) the said person is the responsible parent of a child, the Governor in Council may direct that the said wife or the said children shall cease to be Canadian citizens or British subjects, as the case may be.

Declaration
renouncing
Canadian
citizenship

(3) The wife of a person who has ceased to be a Canadian citizen under section twenty or under section twenty-one or a British subject under section twenty-two of this Act, may within six months thereafter make a declaration renouncing her Canadian citizenship or her status as a British subject and thereupon any minor children of her husband and herself shall cease to be Canadian citizens or British subjects, as the case may be.

Reversion
to prior
nationality.

24. Where a person ceases to be a Canadian citizen as provided in section twenty, section twenty-one or section twenty-three, or ceases to be a British subject as provided in section twenty-two or section twenty-three of this Act,

he shall be regarded as having the nationality or citizenship which he had before he became a Canadian citizen or a British subject, as the case may be.

25. Where a person ceases to be a Canadian citizen or a British subject, he shall not thereby be discharged from any obligation, duty or liability in respect of any act or thing done or omitted before he ceased to be a Canadian citizen or a British subject.

Saving of obligations incurred before loss of citizenship

PART IV.

STATUS OF CANADIAN CITIZENS AND RECOGNITION OF BRITISH SUBJECTS

26. A Canadian citizen is a British subject.

Canadian citizen a British subject.

27. A Canadian citizen other than a natural-born Canadian citizen shall, subject to the provisions of this Act, be entitled to all rights, powers and privileges and be subject to all obligations, duties and liabilities to which a natural-born Canadian citizen is entitled or subject and, on and after becoming a Canadian citizen, shall, subject to the provisions of this Act, have a like status to that of a natural-born Canadian citizen.

Rights and obligations.

28. A person, who has acquired the status of British subject by birth or naturalization under the laws of any country of the British Commonwealth other than Canada to which he was subject at the time of his birth or naturalization, shall be recognized in Canada as a British subject.

British subjects under the laws of other countries of the British Commonwealth

PART V.

STATUS OF ALIENS.

29. (1) Real and personal property of every description may be taken, acquired, held and disposed of by an alien in the same manner in all respects as by a natural-born Canadian citizen; and a title to real and personal property of every description may be derived through, from or in succession to an alien in the same manner in all respects as through, from or in succession to a natural-born Canadian citizen.

Rights of aliens.

(2) This section shall not operate so as to

Disabilities.

- (a) qualify an alien for any office or for any municipal, parliamentary or other franchise;
- (b) qualify an alien to be the owner of a Canadian ship;
- (c) entitle an alien to any right or privilege as a Canadian citizen except such rights and privileges in respect of property as are hereby expressly given to him; or

(d) affect an estate or interest in real or personal property to which any person has or may become entitled, either mediately or immediately, in possession or expectancy, in pursuance of any disposition made before the fourth day of July, one thousand eight hundred and eighty-three, or in pursuance of any devolution by law on the death of any person dying before that day.

Trial of
alien.

30. An alien shall be triable at law in the same manner as if he were a natural-born Canadian citizen.

PART VI.

PROCEDURE AND EVIDENCE.

Application,
where made.

31. An application for a certificate of citizenship shall be made to the Court in the judicial district in which the applicant resides or as otherwise prescribed by regulation.

To be filed
with the clerk
of the Court.

Posting.

32. An application for a certificate of citizenship shall be filed with the Clerk of the Court and shall be posted by the Clerk in a conspicuous place in his office, or as otherwise prescribed by regulation, continuously for a period of at least three months before the application is heard by the Court.

Filing of
opposition.

33. At any time after the filing of an application for a certificate of citizenship and previous to the hearing of the application, any person objecting to the granting of the certificate to the applicant may file in the Court an opposition in which shall be stated the grounds of his objection.

Production
of evidence.

34. The applicant for a certificate of citizenship shall produce to the Court such evidence as the Court may require that he is qualified and fit to be granted a certificate under the provisions of this Act, and shall personally appear before the Court for examination unless it is established to the satisfaction of the Court that he is prevented from so appearing by some good and sufficient cause.

Applicant to
appear
personally.

Copy of
favourable
decision
transmitted
to the
Minister.

35. If the Court decides that the applicant for a certificate of citizenship is a fit and proper person to be granted such certificate and possesses the required qualifications, a certified copy of the decision shall be transmitted by the Clerk of the Court to the Minister together with the application and such other papers, documents and reports as may be required by regulation.

Issuance and
delivery of
certificate.

36. When the Minister receives a decision of the Court under section thirty-five of this Act, he may thereupon

issue a certificate of citizenship and shall send the certificate to the Clerk of the Court by whom such decision was forwarded, or as otherwise prescribed by regulation, and upon the applicant taking the oath of allegiance, the Clerk shall deliver the certificate to the applicant after having endorsed thereon the date of the taking of the oath of allegiance which date shall be the date of the certificate of citizenship.

Oath of
allegiance.

Date of
certificate.

37. The Minister, with the approval of the Governor in Council, shall take such measures as to him may appear fitting to provide facilities to enable applicants for certificates of citizenship to receive instruction in the responsibilities and privileges of Canadian citizenship.

Instruction
in the respon-
sibilities and
privileges of
Canadian
citizenship.

38. The Court, in the conduct of proceedings under this Act, shall, by appropriate ceremonies, impress upon applicants the responsibilities and privileges of Canadian citizenship.

Proceedings
in Court.

PART VII.

GENERAL.

39. (1) The Governor in Council may make regulations generally for carrying into effect the purposes and provisions of this Act, and in particular with respect to the following matters:—

Regulations.

- (a) the forms to be used under this Act including the form and manner of registration of declarations and of certificates;
- (b) the time within which the oath of allegiance is to be taken after the issue of a certificate of citizenship;
- (c) the persons before whom the oath of allegiance may be taken and the persons before whom any declarations under this Act may be made;
- (d) the form in which the taking of oaths of allegiance is to be attested and the registration thereof;
- (e) the persons by whom certified copies of oaths of allegiance may be given; and the proof in any legal proceeding of any such oaths;
- (f) the imposition and application of fees in respect of any registration authorized to be made by this Act or any Act heretofore in force in Canada and in respect of the making of any declaration or the grant of any certificate authorized to be made or granted by this Act or any Act heretofore in force in Canada, and in respect of the administration or registration of any oath;
- (g) the expedient and fitting procedure to be followed in the conduct of proceedings before the Court to impress upon applicants the responsibilities and privileges of Canadian citizenship;

Powers of
Governor in
Council.

(h) the manner of proof of any qualification required for the grant of a certificate of citizenship under this Act; and

(i) the manner of proof of Canadian citizenship and the granting of special certificates for such purpose.

(2) The Governor in Council may

(a) authorize the issue of a proclamation declaring that any part of His Majesty's dominions not listed in the First Schedule to this Act is a country of the British Commonwealth for the purposes of this Act;

(b) designate persons in the Northwest Territories and in the Yukon Territory who shall constitute courts for the purposes of this Act.

Regulations
to be laid
before Par-
liament.

(3) All such regulations shall be laid before Parliament within fifteen days after they are made if Parliament is then sitting, or if Parliament is not then sitting, within fifteen days after the commencement of the next ensuing session thereof.

Evidence of
declarations.

40. Any declaration made under this Act or under any Act heretofore in force may be proved in any legal proceeding by the production of the original declaration or of any copy thereof certified to be a true copy by the Minister or by any person authorized by him in that behalf, without proof of such authorization, and the production of the declaration or copy shall be evidence of the contents thereof and of the person therein named as declarant having made the declaration at the date therein mentioned.

Evidence of
certificate.

41. A certificate of citizenship or a certificate of naturalization may be proved in any legal proceeding by the production of the original certificate or of any copy thereof certified to be a true copy by the officer or persons authorized to issue such certificate of citizenship or such certificate of naturalization or by any person authorized by such officer or person in that behalf, without proof of such authorization.

Evidence of
entries and
certification
of copies.

42. Entries made in any register in pursuance of this Act or under any Act heretofore in force may be proved by such copies and certified in such manner as may be directed by the Minister, and the copies of any such entries shall be evidence of any matters, by this Act or by any regulation of the Governor in Council or of the Minister, authorized to be inserted in the register.

Question of
domicile,
how
determined.

43. Where any question arises under this Act as to whether any person had Canadian domicile immediately prior to the coming into force of this Act, the question shall be determined by the same authority and in a like manner as if it arose under the *Immigration Act* and the determination thereof in such manner shall be final and conclusive for the purposes of this Act.

R S., c. 93.

44. If any person for any of the purposes of this Act knowingly makes any false representation or any statement false in a material particular, he shall be guilty of an offence and liable on summary conviction in respect of each offence to imprisonment with or without hard labour for any term not exceeding three months.

Penalty for false representation or statement.

Offence.

45. (1) The *Naturalization Act*, chapter one hundred and thirty-eight of the Revised Statutes of Canada, 1927 and the *Canadian Nationals Act*, chapter twenty-one of the Revised Statutes of Canada, 1927, are repealed.

Acts repealed.

(2) Where, in any Act of the Parliament of Canada or any order or regulation made thereunder, any provision is made applicable in respect of

New status to apply.

(a) a "natural-born British subject" it shall apply in respect of a "natural-born Canadian citizen"; or

(b) a "naturalized British subject" it shall apply in respect of a "Canadian citizen other than a natural-born Canadian citizen"; or

(c) a "Canadian national" it shall apply in respect of a "Canadian citizen";

under this Act, and where in any Act, order or regulation aforesaid any provision is made in respect of the status of any such person as a Canadian national or British subject it shall apply in respect of his status as a Canadian citizen or British subject under this Act.

46. (1) Notwithstanding the repeal of the *Naturalization Act* and the *Canadian Nationals Act*, this Act is not to be construed or interpreted as depriving any person who is a Canadian national, a British subject or an alien as defined in the said Acts or in any other law in force in Canada of the national status he possesses at the time of the coming into force of this Act.

Saving.

(2) This Act is to be construed and interpreted as affording facilities for any person mentioned in the last preceding subsection if he should so desire to become a Canadian citizen if he is not a natural-born Canadian citizen as defined in this Act, and if he possesses the qualifications for Canadian citizenship as defined in this Act.

Construction as to facilities for becoming Canadian citizen

47. This Act shall come into force upon a date to be fixed by proclamation of the Governor in Council.

Coming into force.

SCHEDULES

FIRST SCHEDULE.

The United Kingdom.

Canada.

The Commonwealth of Australia (including for the purposes of this Act the territory of Papua and Norfolk Island).

The Dominion of New Zealand.

The Union of South Africa.

Ireland.

Newfoundland.

SECOND SCHEDULE.

Oath of Allegiance.

I, A.B., swear that I will be faithful and bear true allegiance to His Majesty King George the Sixth, his Heirs and Successors, according to law, and that I will faithfully observe the laws of Canada and fulfil my duties as a Canadian citizen.

So help me God.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 16.

An Act to amend The Feeding Stuffs Act, 1937.

[Assented to 27th June, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: 1937, c. 30.

1. Section three of *The Feeding Stuffs Act, 1937*, chapter thirty of the statutes of 1937, is repealed and the following substituted therefor:

"3. (1) Subject to subsection two of this section, this Act shall not apply to Exemptions.

(a) whole hays, straws, corn stover and silage when unmixed with any other material;

(b) hulled oats, hulled barley, cracked Indian corn and the whole seeds or grains of cultivated farm crops;

(c) feeding stuff prepared in accordance with a prescription provided and signed by the purchaser for consumption or processing by such purchaser;

(d) feeding stuff for export from Canada and so labelled;

(e) feeding stuffs sold by the individual grower thereof.

(2) Such hulled oats, hulled barley, cracked Indian corn and the whole seeds or grains of cultivated farm crops as are intended for consumption by live stock shall be deemed to be feeding stuff for the purposes of section fourteen of this Act." Subject to regulation.

2. Section fourteen of the said Act is amended by adding immediately after paragraph (d) thereof the following paragraph:

"(dd) prescribing and limiting the vitamin claims that may be made for any feeding stuff or any ingredients or constituents thereof;" Regulations.

10 GEORGE VI.

CHAP. 17.

An Act to amend The Naval Service Act, 1944.

[Assented to 27th June, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. *The Naval Service Act, 1944*, chapter twenty-three of the statutes of 1944, is amended by inserting after section twenty-eight thereof, the following heading and sections:—

“ROYAL CANADIAN SEA CADET CORPS

“28A. The Minister may

- (a) authorize the formation of Royal Canadian Sea Cadet Corps to consist of boys who have attained the age of twelve years but who have not attained the age of nineteen years and who have voluntarily applied for membership in the Corps;
- (b) authorize Royal Canadian Sea Cadet Corps, or any portion thereof, or any members thereof to drill or train for such period of time during each year as he may direct.

“28B. (1) Royal Canadian Sea Cadet Corps shall be drilled, trained and administered in such manner and shall be furnished with arms, ammunition and equipment under such conditions and shall be subject to the authority and command of such officers as the Minister may direct, and the members and instructors thereof shall be entitled to accommodation, medical care and pay and allowances as may be prescribed by the Governor in Council.

(2) Royal Canadian Sea Cadet Corps shall not be liable to service in the Naval Forces in any emergency.”

10 GEORGE VI.

CHAP. 18.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1947.

[Assented to 26th July, 1946.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by message from His Excellency Preamble.
the Honourable Thibaudeau Rinfret, Chief Justice of Canada, Administrator of the Government of Canada, and the Estimates accompanying the said message that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-seven, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, Short title.
No. 5, 1946.

2. From and out of the Consolidated Revenue Fund \$136,598,972.86 granted for 1946-47.
there may be paid and applied a sum not exceeding in the whole one hundred and thirty-six million, five hundred and ninety-eight thousand, nine hundred and seventy-two dollars and eighty-six cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-six, to the thirty-first day of March, one thousand nine hundred and forty-seven, not otherwise provided for, and being one-twelfth of the amount of each of the several items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-seven, as laid before the House of Commons at the present session of Parliament.

Account to
be rendered
in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 19.

An Act respecting Canadian National Railways and the Acquisition of the Manitoba Railway.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The Canadian Northern Railway Company may assign to Canadian National Railway Company, hereinafter called the "Purchaser", the option granted to Canadian Northern Railway Company by section four of chapter fifty-three of the statutes of 1901, and the Purchaser may accept the assignment of the said option and may exercise the same as provided in the said chapter fifty-three.

Assignment
of option.

2. (1) When the option mentioned in section one of this Act has been exercised the Purchaser may purchase and acquire from The Manitoba Railway Company, hereinafter called the "Vendor", and the Vendor shall sell and transfer to the Purchaser the whole of the undertaking and railway of the Vendor (a short description whereof is set out in the Schedule hereto) including the main and branch lines of railway and all rights, franchises, powers, property, real and personal, assets and effects of every nature and description without exception, with the appurtenances, the whole being hereinafter referred to as "the property sold", and the provisions of sections five and six of chapter fifty-three of the statutes of 1901 shall apply to the payment and distribution of the purchase price of the property sold.

Purchase and
acquisition of
the property
by
C.N. Ry.
Coy.

(2) The Purchaser may acquire all the common stock of the Vendor, and Northern Pacific Railway Company shall assign and transfer to the Purchaser, at the request of the Purchaser, all of the said stock owned by it.

Acquisition
of common
stock of the
Vendor

Property
to be
conveyed
free of en-
cumbrances

3. The property sold shall be conveyed to the Purchaser free from encumbrances affecting the same, under or by virtue of any mortgages, hypothecs, bonds, debentures, debenture stock or other securities whatsoever or any judgments, memorials or otherwise howsoever.

Means of
effecting
transfer and
confirming
title.

4. The transfer of the property sold may be effected by one or more transfers of land, deeds or conveyances, containing a general description of the whole of the property sold under this Act, and such documents may, without other registration, be deposited in the office of the Secretary of State of Canada; thereafter for the purpose of confirming the Purchaser's title in detail the registered detail plans of the property sold, or parts or portions thereof, made by or on behalf of the Vendor or its predecessors in title, now of record in the several Land Titles or Land Registry Offices of the Province of Manitoba, if satisfactory to the Purchaser, shall be deemed to be detail plans of the Purchaser made and deposited under the provisions of the *Expropriation Act*, as made applicable to the Purchaser by section seventeen of the *Canadian National Railways Act*, or the Purchaser may, after survey of the property sold or parts or portions thereof, deposit in the said Land Titles or Land Registry Offices, under the provisions of the said Acts, detail plans of the property sold or of parts or portions thereof, thereby, in either event, confirming such title and vesting absolutely in the Purchaser, without further compensation being payable to the Vendor, so much of the property sold and acquired under this Act as is shown on either the plans heretofore or hereafter deposited as aforesaid.

R.S., c. 64.

R.S., c. 192.

SCHEDULE

A line from a point on the international boundary at the town of Emerson to the City of Winnipeg, formerly known as the Red River Valley Railway of the length of 65·94 miles; the Hope Farm Branch, being a branch from said Red River Valley Railway to Hope Farm of the length of 2·86 miles; the Morris-Brandon Branch running from the town of Morris to the city of Brandon of the length of 145·33 miles; the Souris River Branch, being a line running from a point near Belmont on said Morris-Brandon Branch to the town of Hartney of the length of 50·94 miles; the Portage la Prairie Branch running from the city of Winnipeg through the town of Portage la Prairie to Beaver of the length of 72·14 miles; the Lake Branch running from the said town of Portage la Prairie to a point on the south shore of Lake Manitoba, a length of 14·75 miles, of which 5·05 miles of track have been abandoned; the line known as The Winnipeg Transfer Railway, being in the city of Winnipeg and connecting the system of Canadian National Railways with the system of the Canadian Pacific Railway Company in said City of the length of 1·21 miles, making a total of 353·17 miles, besides yard tracks, sidings and spurs of the length of approximately 47·08 miles.

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10 GEORGE VI.

CHAP. 20.

An Act to amend the Criminal Code.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 36;
1930, c. 11;
1931, c. 28;
1932, cc. 7, 8,
9, 28;
1932-33, cc.
25, 53;
1934, cc. 11,
47;
1935, cc. 36,
56;
1936, c. 29;
1938, c. 44;
1939, (1st
Sess.), c. 30;
1943-44, c. 23;
1944-45, c. 35.

1. Paragraph (c) of section nine of the *Criminal Code*, chapter thirty-six of the Revised Statutes of Canada, 1927, is repealed.

Application of
Act to
Alberta.

2. The said Act is further amended by adding immediately after section five hundred and eighty-one the following section:—

“581A. Notwithstanding any other provision of this Act, any person charged with an indictable offence in the province of Alberta may, with his own consent, be tried by a judge of the superior court of criminal jurisdiction of Alberta without the intervention of a jury.”

Trial
without jury
in Alberta,
by consent.

3. Subsection six of section nine hundred and twenty-seven of the said Act, as enacted by section twenty-eight of chapter twenty-three of the statutes of 1943-44, is repealed and the following substituted therefor:—

“(6) Notwithstanding the provisions of subsections four and five of this section, in the province of Alberta six jurors only shall be sworn.”

Six jurors
in Alberta.

4. Subsection one of section nine hundred and twenty-nine of the said Act, as amended by section twenty-nine of chapter twenty-three of the statutes of 1943-44, is repealed and the following substituted therefor:—

“929. (1) The twelve men, or in the province of Alberta the six men, who in manner aforesaid are ultimately drawn and sworn shall be the jury to try the issues of the indictment, and the names of the men so drawn and sworn shall be kept apart by themselves until such jury give in

Who shall
be the jury.

their verdict or until they are discharged and then the names shall be returned to the box there to be kept with the other names remaining at that time undrawn, and so *toties quoties* as long as any issue remains to be tried."

5. The said Act is further amended by adding immediately after section nine hundred and thirty-three the following section:—

Challenges
by accused in
Alberta.

"933A. Notwithstanding the provisions of any other section of this Act, everyone indicted for any offence in the province of Alberta shall, so long as subsection six of section nine hundred and twenty-seven provides that in the province of Alberta six jurors only shall be sworn, be entitled to half the number of challenges in each of the cases provided for in section nine hundred and thirty-two and the Crown may not direct any number of jurors to stand by in excess of twenty-four unless the judge presiding at the trial, upon special cause shown, so orders."

Number
directed to
stand by the
Crown.

6. Subsection two of section nine hundred and sixty-seven of the said Act, as amended by section thirty of chapter twenty-three of the statutes of 1943-44, is repealed and the following substituted therefor:—

Trial of issue.

"(2) If such issue is directed before the accused is given in charge to a jury for trial on the indictment, such issue shall be tried by any twelve jurors, or in the province of Alberta, by any six jurors."

Coming into
force

7. This Act shall come into force on a date to be fixed by proclamation of the Governor in Council published in the *Canada Gazette*.

10 GEORGE VI.

CHAP. 21.

An Act to amend The Department of Transport Stores Act.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1937, c. 28;
1939, c. 16.

1. Section six of *The Department of Transport Stores Act*, chapter twenty-eight of the statutes of 1937, as amended by chapter sixteen of the statutes of 1939, is repealed and the following substituted therefor:—

“6. The inventory of stores at the end of each fiscal year shall not exceed one million six hundred thousand dollars.”

Inventory.

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10 GEORGE VI.

CHAP. 22.

An Act to amend the Exchequer Court Act.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 34;
1928, c. 23;
1930, c. 17;
1932-33, c. 13;
1938, c. 28;
1943-44, c. 25;
1944-45, c. 3.

1. Subsection one of section four of the *Exchequer Court Act*, chapter thirty-four of the Revised Statutes of Canada, 1927, as enacted by section one of chapter three of the statutes of 1944-45, is repealed and the following substituted therefor:—

“4. (1) The Exchequer Court shall consist of the President and three Puisne Judges, who shall be appointed by the Governor in Council by letters patent under the Great Seal.”

Constitution
of Court.

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10 GEORGE VI.

CHAP. 23.

An Act to amend the Food and Drugs Act.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 76;
1930, cc. 23, 30;
1934, c. 54;
1939, c. 3.

1. Subsection one of section three of the *Food and Drugs Act*, chapter seventy-six of the Revised Statutes of Canada, 1927, as amended by section five of chapter three of the statutes of 1939, is further amended by adding thereto immediately after paragraph (*k*) thereof the following paragraph:

“(kk) defining the conditions of sale of any drug in the interest and for the protection of the public health;”

2. Paragraph (*d*) of section four of the said Act is repealed and the following substituted therefor:

“(d) if it consists in whole or in part of any filthy, putrid, disgusting, rotten, decomposed or diseased animal or vegetable substance, whether manufactured or not, or if it is otherwise unfit for food;”

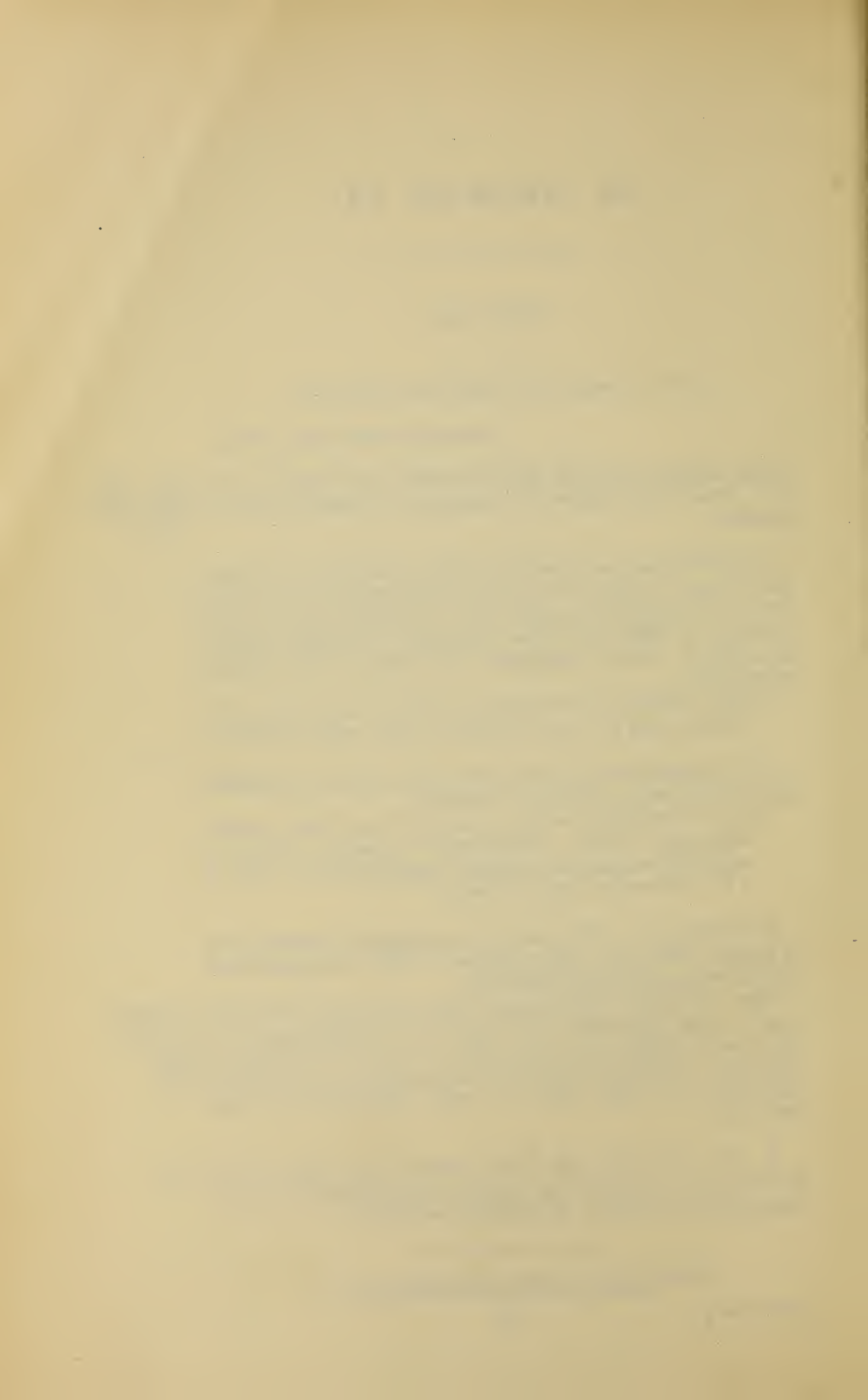
3. Section six A of the said Act, as enacted by section two of chapter fifty-four of the statutes of 1934, is repealed and the following substituted therefor:

“**6A.** No person shall import, offer for sale, or sell any food or drug represented by label or by advertisement to the general public as a treatment for any of the diseases, disorders or abnormal physical states named or included in Schedule A to this Act or in any amendment to such Schedule.”

Limitations
upon import-
ation and
sale to
general
public.

4. Part II of the said Act is repealed and Part III of the said Act, as enacted by section nine of chapter three of the statutes of 1939, is renumbered as Part II.

Repeal.



10 GEORGE VI.

CHAP. 24.

An Act respecting the Operation of Government Companies.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Government Companies Operation Act*. Short title.

2. In this Act, unless the context otherwise requires, Definitions.
(a) "Minister" means, in relation to each Company, "Minister."
the Minister who has direction or control of the affairs of the Company;

(b) "Company" means a company incorporated under "Company."
Part I of *The Companies Act, 1934*, all the issued shares 1934, c. 33.
of capital stock of which are owned by or held in trust for His Majesty in right of Canada, except shares necessary to qualify other persons as directors.

3. Every Company shall establish and maintain in its own name one or more accounts in the Bank of Canada or a chartered bank approved by the Minister of Finance and shall deposit therein all monies received by the Company and shall pay out of the said accounts all administrative and operating costs and expenses of the Company. Bank accounts.

4. The Governor in Council may Additional capital.
(a) authorize the Minister of Finance to advance to a Company, by way of loan, additional working capital out of unappropriated monies in the Consolidated Revenue Fund; and

(b) authorize a Company to borrow additional capital and authorize the Minister of Finance to guarantee repayment of monies so borrowed;

but the aggregate of outstanding advances made and loans guaranteed pursuant to this section shall not, in the case of any Company, exceed five hundred thousand dollars at any one time. Limitation.

Capital works and additional shares of capital stock.

5. The Governor in Council may

(a) authorize a Company, on behalf of His Majesty, to construct, acquire, extend or improve capital works, and, for this purpose, to expend any of the monies administered by it,

(b) authorize the Minister of Finance to pay from any unappropriated monies in the Consolidated Revenue Fund such further sums as may be necessary to carry out the construction, acquisition, extension or improvement of such capital works, and

(c) authorize the Minister of Finance to purchase additional shares of capital stock of a Company and to pay for the same out of unappropriated monies in the Consolidated Revenue Fund,

Limitation.

but the aggregate of the amounts paid under paragraph (b) of this section and the amounts used to purchase shares of capital stock under paragraph (c) of this section shall not, in the case of any Company, exceed five hundred thousand dollars in any fiscal year.

Payment of excess amount to Receiver General.

6. When the Minister or the Minister of Finance so directs, a Company shall pay to the Receiver General of Canada so much of the monies administered by it as the Minister or the Minister of Finance, as the case may be, considers to be in excess of the amount required for the purposes of the Company.

Company an agent of H. M.

7. (1) Every Company is for all its purposes an agent of His Majesty and its powers may be exercised only as an agent of His Majesty.

Right to contract under corporate name.

(2) Every Company may on behalf of His Majesty contract in its corporate name without specific reference to His Majesty.

Right to sue and be sued.

(3) Every Company may sue and be sued in respect of any right acquired or obligation incurred by it as agent of His Majesty as if the right or obligation had been acquired or incurred on its own behalf instead of as agent of His Majesty.

Employment and remuneration of officers and servants.
R.S., c. 22.
Control.

8. (1) Every Company may, notwithstanding the *Civil Service Act* or any other statute or law, employ such officers or servants as it deems necessary to conduct its operations and may determine their conditions of employment and their remuneration which shall be paid by the Company.

(2) Every Company has the control and supervision of the officers and servants employed by the Company.

Pension or super-annuation.
R.S., c. 24.

9. (1) *The Civil Service Superannuation Act* does not apply to officers and servants employed by a Company but each Company may with the approval of the Governor in Council establish and support a pension fund or group

insurance

insurance plan or other pension or superannuation arrangements for the benefit of officers and servants employed by the Company and their dependents and a Company may, with the approval of the Governor in Council, continue any such fund, plan or arrangement established by the Company at the time this Act comes into force.

(2) Notwithstanding subsection one of this section or any other statute or law, a person who, immediately prior to his employment by any Company was a contributor under the *Civil Service Superannuation Act*, continues while employed by the Company to be a contributor under that Act; for the purposes of that Act, his service with the Company shall be counted as service in the civil service and he, his widow, children or other dependents, if any, or his legal representatives may be granted the respective allowances or gratuities provided by the said Act; and in the event of his being retired from employment with such Company for any reason other than that of misconduct, he shall be eligible for reappointment in the civil service or to receive the same benefits under the *Civil Service Superannuation Act*, as he might have been granted if he were retired under like circumstances from a position in the civil service.

Civil
Service
Super-
annuation
rights
preserved.
R.S., c. 24.

(3) Any person who at the time of his employment with any Company holds a position in the civil service or is an employee within the meaning of the *Civil Service Act* shall continue to retain and be eligible for all the benefits, except salary, as a civil servant, that he would have been eligible to receive had he remained under that Act.

Civil
Service Act
benefits
preserved.
R.S., c. 22.

(4) The *Government Employees Compensation Act* applies to officers and servants of a Company and for the purposes of that Act such officers and servants shall be deemed to be employees in the service of His Majesty.

Application
of R.S., c. 30.

10. (1) Every Company shall, as soon as possible after the thirty-first day of March in each year, and in any event within three months thereof, submit to the Minister an annual report of its affairs and operations during the twelve month period ending on the thirty-first day of March containing its financial statements and such other information as the Minister may prescribe and the Minister shall lay the said report before Parliament, if Parliament is then in session or within fifteen days of the next session of Parliament.

Annual
report.

To be laid
before
Parliament.

(2) Every Company shall, in addition to making an annual report under subsection one of this section, make to the Minister such other reports of its affairs and operations or of any particular transaction or part of its business as the Minister may require.

Other
reports.

Application
to Company
from date of
proclamation.

11. This Act shall apply to a Company only from the date of the issue of a proclamation by the Governor in Council declaring this Act to be applicable to such Company.

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10 GEORGE VI.

CHAP. 25.

An Act to amend the House of Commons Act.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Sections nineteen and twenty of the *House of Commons Act*, chapter one hundred and forty-five of the Revised Statutes of Canada, 1927, are repealed. Repeal.

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10 GEORGE VI.

CHAP. 26.

An Act respecting the Marking of Articles containing Gold, Silver or Platinum.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

SHORT TITLE.

1. This Act may be cited as *The Precious Metals Marking Act, 1946*. Short title.

INTERPRETATION.

2. In this Act, unless the context otherwise requires, Definitions.

(a) "apply" with its grammatical variations and cognate "apply".

expressions includes to apply or attach to, or to use on, in connection with, or in relation to, an article by any method or means, whether to, on, by, in, or with

(i) the article itself;

(ii) anything attached to the article;

(iii) anything to which the article is attached;

(iv) anything in or on which the article is; or

(v) anything so used or placed as to lead to a reasonable belief that the mark on that thing is meant to be taken as a mark on the article itself;

(b) "article" means an article of merchandise, and includes any portion of such article, whether a distinct part thereof or not; "article".

(c) "dealer" means a person who is a manufacturer, seller, or importer of or who traffics, by wholesale or retail, in any of the articles to which this Act applies and includes a director, manager, officer or agent of any such person; "dealer".

(d) "gold" includes an alloy of gold; "gold"

(e) "gold article" means an article wholly or partly or purporting to be wholly or partly composed of gold; "gold article".

- "mark". (f) "mark" includes mark, sign, device, imprint, stamp, brand, label, ticket, letter, word or figure;
- "mount". (g) "mount" means any part attached to the body of a plated article, other than the plating;
- "person". (h) "person" includes an association and a partnership;
- "plated article". (i) "plated article" means an article composed of any substance upon the surface of which a layer or plating of platinum, gold or silver is deposited or plated by means of a chemical, electrical, mechanical or metallurgical process or by means of a combination of any such processes, and an article composed of an inferior metal to the surface of which a covering or sheeting of platinum, gold or silver is fixed by brazing, soldering or by any mechanical means;
- "platinum". (j) "platinum" includes an alloy of platinum;
- "platinum article". (k) "platinum article" means an article wholly or partly or purporting to be wholly or partly composed of platinum;
- "quality mark". (l) "quality mark" means a mark indicating or purporting to indicate the quality, quantity, fineness, weight, thickness, proportion or kind of gold, silver, or platinum in an article;
- "regulation". (m) "regulation" means a regulation made by the Governor in Council pursuant to this Act;
- "sell". (n) "sell" with its grammatical variations and cognate expressions includes to dispose of for valuable consideration, to offer to sell, to distribute or offer as premiums or prizes, to offer to dispose of for valuable consideration, to have in possession with intent to sell or intent to dispose of for valuable consideration and to display in such manner as to lead to a reasonable belief that the article is intended for sale;
- "silver". (o) "silver" includes an alloy of silver;
- "silver article". (p) "silver article" means an article wholly or partly or purporting to be wholly or partly composed of silver.

APPLICATION.

Articles within Act

3. (1) This Act applies to gold articles, silver articles, platinum articles and plated articles made or sold in Canada or imported or otherwise brought into Canada by dealers.

Exceptions.

(2) This Act shall not apply to such parts of articles as require adaptation to the use of the trade and are exempted from the application of this Act by regulation.

Mark on article not to apply to works.

4. A mark applied to an article composed of a case or cover containing or incorporating mechanism, works or movements, shall be deemed not to be applied and not intended to be applied to the mechanism, works or movements.

GOLD, SILVER AND PLATINUM MARKING.

5. Except as authorized by this Act

- (a) no mark shall be applied to an article suggesting or indicating that the article is in whole or in part composed of gold, silver or platinum; and
- (b) no decimal mark shall be applied to a gold article, silver article, platinum article or plated article.

Unauthor-
ized
markings

6. (1) A quality mark may be applied in accordance with this Act to an article containing gold, silver or platinum

Quality
mark.

(2) The quality mark applied to any gold article, silver article or platinum article shall truly and correctly indicate the quality of the gold, silver or platinum, as the case may be, in the manner required by this Act.

Quality
mark to
truly indi-
cate.

(3) A gold article, silver article or platinum article that has applied to it a quality mark shall also have applied to it a trademark registered under the *Unfair Competition Act, 1932*, or a trademark in respect of which application for registration has been made under that Act, and where the quality mark is stamped, branded, engraved, or imprinted upon the article such trademark shall also be stamped, branded, engraved or imprinted upon the article.

Article with
quality mark
also to have
trade mark.

1932, c. 38.

(4) Subsections two and three of this section shall not apply to any article

Where hall-
marked by
other coun-
try.

(a) that is hallmarked in accordance with the laws of the United Kingdom; or

(b) that has applied to it by the government of any foreign country a mark authorized to be applied thereto under the laws of that foreign country and indicating truly and correctly the quality of the gold, silver or platinum, as the case may be, if with respect to that article all other provisions of this Act are complied with.

(5) An article that has applied to it a quality mark in accordance with this section, or a mark mentioned in subsection four of this section, may also have applied thereto any or all of the following marks

Other marks.

(a) numerals intended to identify the article or pattern and not calculated to mislead or deceive;

(b) the name or initials of a dealer; and

(c) any mark not calculated to mislead or deceive.

(6) This section shall not apply to plated articles.

Not appli-
cable to
plated
articles.

GOLD MARKING.

7. (1) Except as otherwise provided in this Act a quality mark applied to a gold article shall truly and correctly state in karats or in decimals the fineness of the gold in the article.

Quality
marking.

Karats.

(2) Karats may be stated by the mark "Karat", "Carat", "K", "Kt.", "C" or "Ct."

Number of
karats mean-
ing.

(3) Subject to subsection five of this section a statement of the number of karats shall be deemed to be a statement that such number is in the same proportion to twenty-four karats as the weight of the pure gold in the article to which the mark applies is to the weight of the gold in the article; for example, 18K shall be deemed to be a statement that eighteen twenty-fourths of the weight of the gold in the article are pure gold.

Decimal
quality
mark
meaning

(4) Subject to subsection five of this section a decimal quality mark applied to a gold article shall be deemed to be a statement that the decimal is in the same proportion to one as the weight of the pure gold in the article is to the weight of the gold in the article; for example, .584 shall be deemed to be a statement that five hundred and eighty-four parts in every one thousand parts of the weight of the gold in the article are pure gold.

Where actual
fineness may
be less than
stated.

(5) The actual fineness of the gold in the article may be less than that stated by the karat or decimal mark by an amount not exceeding one-half of a karat when solder is used or by an amount not exceeding one-quarter of a karat when solder is not used.

Fineness not
less than
nine karats.

(6) No mark shall be applied to a gold article indicating or purporting to indicate that the fineness of the gold in the article is less than nine karats.

How marked.

(7) Where a gold article is composed of gold of not less than nine karats in fineness and the quality of the gold is truly and correctly indicated in the manner required by this section,

(a) the mark "Gold" or any abbreviation thereof may be applied to the article when accompanied by a statement in karats or decimals of the fineness of such gold; for example, "14K Gold", ".584 Gold"; and

(b) a national mark authorized under licence by the Governor in Council, consisting of a representation of a crown surrounded by the letter "C", may be applied to the article if it is wholly of Canadian manufacture.

SILVER MARKING.

Marking
silver
articles.

8. (1) Subject to subsection two of this section the mark "silver", "sterling" or "sterling silver" or any abbreviation thereof may be applied to a silver article containing at least nine hundred and twenty-five parts by weight of pure silver in every one thousand parts of the silver in the article.

(2) The actual fineness of silver in a silver article may be less than the standards mentioned in subsection one of this section by an amount not exceeding ten parts in one thousand when solder is used or by an amount not exceeding four parts in one thousand when solder is not used.

Where actual fineness may be less than standard.

(3) Where a silver article is composed of silver of a quality not less than that prescribed by subsection one of this section, is wholly of Canadian manufacture, and has applied to it a mark truly and correctly indicating the quality of the silver in the article, there may be applied to the article a national mark authorized under licence by the Governor in Council consisting of a lion's head surrounded by the letter "C".

Canadian national mark

PLATED ARTICLES MARKING.

9. (1) This section applies only to plated articles wholly or partly composed of the materials known to the trade as "rolled gold plate", "gold filled", "gold electro-plate", "gold plate", "gold plated", "rolled silver-plate", "silver filled", "silver electro-plate", "silver plate", "silver plated" and to such articles of like nature as may be designated and defined by regulation.

Articles to which applicable.

(2) Except as authorized by sections ten and eleven of this Act, a mark other than a mark authorized by this section shall not be applied to a plated article.

Unauthorized marking.

(3) The quality mark "gold filled" or "G.F." may be applied to an article composed of any substance upon the surface of which a sheet of gold of a quality not lower than ten karat has been soldered or sweated, if the weight of such gold is at least one-twentieth of the gross weight of the article with an allowance of ten per centum leeway on assay.

Gold filled quality mark.

(4) The quality mark "rolled gold plate" or "R.G.P." may be applied to an article composed of any substance upon the surface of which a sheet of gold of a quality not lower than ten karat has been soldered or sweated.

Rolled gold plate.

(5) The quality mark "gold plated" may be applied to an article composed of a substance upon the surface of which gold has been deposited or plated by means of any chemical, electrical, mechanical or metallurgical process or by means of any combination of such processes.

Gold plated quality mark

(6) Subsections three, four and five of this section shall not apply to a watch case or any part of a spectacle or eyeglass assembly.

Watch cases, spectacles or eyeglass assemblies

(7) A plated article, except a watch case, that has applied to it quality marks in accordance with subsection three or four of this section may have applied to it a fractional

Plated article may have fractional mark, except watch cases.

mark, with all numerals therein of equal size, indicating the quality of the gold in the article and the ratio that the gold in the article has to the gross weight of the article; for example 1/20-10K.

Quality
mark "gold
filled" on
watch case.

(8) The quality mark "gold filled" or "G.F." when closely accompanied by a quality mark truly and correctly indicating the quality of the gold in characters of the same size as those employed in the mark "gold filled" or "G.F." may be applied

(a) to a watch case, the hunting case front, if any, and the back and caps of which are made of two sheets of gold of a standard not lower than ten karat soldered or brazed to the two sides or surfaces of a sheet of inferior metal, and the centre, open face bezel or hunting bezel, pendant, crown and bow of which are made of one sheet of gold of a standard not lower than ten karat soldered or brazed to the outer surface of a sheet of inferior metal, if

(i) the sheet of gold soldered or brazed to the outer surface of the hunting case front, back, centre, open face bezel, pendant, crown and bow is not less than three one-thousandths of an inch in thickness; and

(ii) the sheet of gold soldered or brazed to the outer surface of the cap and of the hunting bezel is not less than one thousandth of an inch in thickness;

(b) to a bracelet watch case, the bezel, centre, lugs and back of which are made of one sheet of gold of a standard not lower than ten karat soldered or brazed to the outer surface of a sheet of inferior metal, if the sheet of gold is not less than three one-thousandths of an inch in thickness;

(c) to a bracelet watch case other than that described in paragraph (b) of this subsection, the bezel, centre, lugs or back of which is made of one sheet of gold of a standard not lower than ten karat soldered or brazed to the outer surface of a sheet of inferior metal, if

(i) the sheet of gold is not less than three one-thousandths of an inch in thickness;

(ii) the said marks are legibly stamped, branded, engraved or imprinted upon the outer surface of the parts of the case to which such sheet of gold has been so soldered or brazed; and

(iii) the mark "base metal" is legibly stamped, branded, engraved or imprinted upon the outer surface of the parts of the case to which such sheet of gold has not been so soldered or brazed.

Quality
mark "rolled
gold plate"
on watch
case

(9) The quality mark "rolled gold plate" or "R.G.P." when closely accompanied by a quality mark truly and correctly indicating the quality of the gold in characters of

the same size as those employed in the mark "rolled gold plate" or "R.G.P." may be applied

(a) to a watch case, the hunting case front, if any, and the back and caps of which are made of two sheets of gold of a standard not lower than ten karat soldered or brazed to the two sides or surfaces of a sheet of inferior metal, and the centre, open face bezel or hunting bezel, pendant, crown and bow of which are made of one sheet of gold of a standard not lower than ten karat soldered or brazed to the outer surface of a sheet of inferior metal, if

(i) the sheet of gold soldered or brazed to the outer surface of the hunting case front, back, centre, open face bezel, pendant, crown and bow is not less than one and one-half thousandths of an inch in thickness; and

(ii) the sheet of gold soldered or brazed to the outer surface of the cap and of the hunting bezel is not less than one thousandth of an inch in thickness;

(b) to a bracelet watch case, the bezel, centre, lugs and back of which are made of one sheet of gold of a standard not lower than ten karat soldered or brazed to the outer surface of a sheet of inferior metal, if the sheet of gold is not less than one and one-half thousandths of an inch in thickness;

(c) to a bracelet watch case other than that described in paragraph (b) of this subsection, the bezel, centre, lugs or back of which is made of one sheet of gold of a standard not lower than ten karat soldered or brazed to the outer surface of a sheet of inferior metal, if

(i) the sheet of gold is not less than one and one-half thousandths of an inch in thickness;

(ii) the said marks are legibly stamped, branded, engraved or imprinted upon the outer surface of the parts of the case to which such sheet of gold has been so soldered or brazed; and

(iii) the mark "base metal" is legibly stamped, branded, engraved or imprinted upon the outer surface of the parts of the case to which such sheet has not been so soldered or brazed.

(10) The quality mark "gold filled" or "G.F." shall be applied to every part of a spectacle or eyeglass assembly that is composed in whole or in part of any substance upon the surface of which gold of a quality not lower than twelve karat has been soldered or sweated, if the weight of such gold is at least one-tenth of the gross weight of such part with an allowance of ten per centum leeway on assay.

"Gold filled" mark on spectacle and eyeglass assembly.

(11) The quality mark "rolled plate" or "R.P." shall be applied to every part of a spectacle or eyeglass assembly that is composed in whole or in part of any substance upon

"Rolled plate" mark.

the surface of which gold of a quality not lower than ten karat is soldered or sweated, with an allowance of ten per centum leeway on assay.

"gilt"
quality
mark.

(12) The quality mark "gilt" shall be applied to every part of a spectacle or eyeglass assembly composed in part of gold not soldered to or sweated upon a substance.

Certain
silver plated
articles
marked
"silver
electro-plate"
or
"silver plate"
Plated article
with quality
mark also
to have
trademark
applied.

(13) A silver plated article to which section ten or section eleven of this Act does not extend may have applied to it the mark "silver electro-plate", or "silver plate" or any abbreviation thereof.

(14) A plated article that has applied to it a quality mark shall also have applied to it a trademark registered under the *Unfair Competition Act, 1932*, or a trademark in respect of which application for registration has been made under that Act, and where the quality mark is stamped, branded, engraved or imprinted upon the article, such trademark shall also be stamped, branded, engraved or imprinted upon the article.

Other marks
that may be
applied to
plated
articles.

(15) A plated article that has applied to it a quality mark in accordance with this section may have applied to it all or any of the following marks:

- (a) a mark indicating truly and correctly, in accordance with the provisions of subsection one of this section, the designation of the material as known to the trade or as established by regulation;
- (b) numerals intended to identify the article or pattern and not calculated to mislead or deceive;
- (c) the name or initials of a dealer; and
- (d) the words "Sheffield Reproduction" if the article is silver plated on a nickel or pure copper base having a soldered-on decorative or plain border, and if such border and any mounts thereof are of silver, nickel or copper, solid or filled.

SILVER ELECTRO-PLATED FLAT WARE MARKING.

Silver
"electro-
plated flat
ware," mark.

10. (1) This section applies only to silver plated articles known to the trade as "electro-plated flat ware".

Unauthorized
marking.

(2) A mark other than a mark authorized by this section shall not be applied to an article to which this section extends.

Quality
mark
applied.

(3) Subject to this section an article may have applied to it a quality mark indicating truly and correctly the grade or quality of the plating as known to the trade.

Article with
quality mark
also to have
trade mark
applied.

(4) An article that has applied to it a quality mark shall also have applied to it a trademark registered under the *Unfair Competition Act, 1932*, or a trademark in respect of which application for registration has been made under that Act, and where the quality mark is stamped,

branded, engraved or imprinted upon the article, such trademark shall also be stamped, branded, engraved or imprinted upon the article.

(5) An article that has applied to it a quality mark in accordance with subsection three of this section may have applied to it any or all of the following marks: Other marks that may be applied.

- (a) numerals intended to identify the article or pattern and not calculated to mislead or deceive;
- (b) the name or initials of a dealer; and
- (c) any mark not calculated to mislead or deceive if such marks are not incorporated in the quality mark.

(6) A quality mark, other than "A.1." or "Triple Plate", shall be deemed not to indicate truly and correctly the grade or quality, as known to the trade, of the plating, unless it indicates truly and correctly the number of ounces, pennyweights or, as the case may be, of pure silver upon a gross of articles exactly the same in size, design and plating as the article to which the mark is applied. Quality mark other than "A.1." or "Triple Plate".

(7) The quality mark "A.1." shall not be applied to an article unless the quality of the plating is at least two ounces of pure silver to the gross of teaspoons and the quality mark "Triple Plate" shall not be applied to any article unless the quality of the plating is not less than six ounces of pure silver to the gross of teaspoons, with other pieces in proportion. Requirements as to quality where mark "A.1." applied.

(8) An article may have applied to it the marks "Silverplate", "Silverplated" or "Silverware" or any abbreviation thereof. "Silverplate" "Silver-plated" or "Silverware" marks.

(9) An article may have applied to it the mark "Nickel-silver" or an abbreviation thereof if at least ten per centum of the base of inferior metal, upon which the plating of silver is deposited, is pure nickel. "Nickel-silver" mark.

(10) When the base of inferior metal upon which the plating of silver is deposited contains less than ten per centum of pure nickel, there shall be legibly and conspicuously stamped upon the article the word "Steel" or such other word or words as will most accurately describe the base metal as known to the trade, together with the trademark required to be applied by subsection four of this section. Articles requiring the word "Steel" to be stamped thereon.

ELECTRO-PLATED HOLLOW WARE MARKING.

11. (1) This section applies only to articles that are plated with silver and are known to the trade as "electro-plated hollow ware", other than articles known to the trade as "Sheffield Reproductions" as provided for in paragraph (d) of subsection fifteen of section nine of this Act. Articles plated with silver.

Unauthorized
marking.

(2) A mark other than a mark authorized by this section shall not be applied to an article to which this section extends.

Trade mark
to be
applied.

(3) Every article shall have stamped, branded, engraved or imprinted upon it a trademark registered under the *Unfair Competition Act, 1932*, or a trademark in respect of which application for registration has been made under that Act.

Additional
mark to
trade mark.

(4) In addition to the trademark mentioned in subsection three of this section there shall also be applied in conjunction with the trade mark a mark known to the trade indicating legibly and conspicuously, the base metal of the article and mount, if any, upon which the plating is deposited.

Other marks
in addition
to trade
mark that
may be
applied.

(5) An article to which a trade mark is applied pursuant to subsection three of this section may have applied to it any or all of the following marks:

- (a) numerals intended to identify the article or pattern;
- (b) the name or initials of a dealer; and
- (c) any mark not calculated to mislead or deceive if such marks are not incorporated in the quality mark.

"Silver-
plate,"
"Silver-
plated,"
"Silver-
ware,"
"Nickel
Silver."

(6) An article may have applied to it the marks "Silver-plate", "Silverplated" or "Silverware" or any abbreviation thereof.

(7) An article may have applied to it the mark "Nickel Silver" or any abbreviation thereof if at least ten per centum of the base of inferior metal, upon which the plating of silver is deposited, is pure nickel.

"Britannia
metal" or
"white
metal."

(8) An article may have applied to it the mark "Britannia metal" or "white metal" or any abbreviation thereof if at least ninety per centum by weight of the material of which the article is composed is tin.

PLATINUM MARKING.

"Platinum"
or "plat."
as mark.

12. (1) The mark "platinum" or "plat." may be applied to an article ninety-five per centum of the metallic content of which is composed of platinum either alone or in conjunction with iridium or ruthenium.

Prohibition.

(2) Except as provided in subsection one of this section the word "platinum" or any abbreviation or imitation thereof shall not be applied to any article.

OFFENCES AND PENALTIES.

Offences.

13. Every dealer is guilty of an offence who,
- (a) applies to an article any mark not authorized by this Act or by regulation to be applied thereto;
 - (b) applies to an article any mark in a manner not authorized by this Act or by regulation;

- (c) omits or neglects to apply to an article any mark required by this Act or by regulation to be applied thereto;
 - (d) makes, sells or imports or otherwise brings into Canada, an article to which any mark not authorized by this Act or by regulation is applied, or to which a mark is applied in a manner not so authorized, or that has not applied thereto any mark required by this Act or by regulation to be applied thereto;
 - (e) destroys, defaces or in any manner renders indecipherable any marks applied to any article under the authority of this Act or any regulation;
 - (f) in any other way contravenes or fails to comply with any provision of this Act or any regulation; or
 - (g) attempts to commit any offence described in the foregoing paragraphs of this section;
- and for each article or part of an article in respect of which the offence is committed shall be liable on summary conviction to a fine not exceeding one hundred dollars and not less than twenty-five dollars. Penalty.

14. Every dealer is guilty of an offence who Offence.

- (a) applies to a plated article any mark that guarantees or purports to guarantee, or induces or tends to induce a belief, that the gold or silver with which the article is plated will wear or last for any time whether specified or not;
 - (b) makes, sells, or imports or otherwise brings into Canada any plated article to which any mark mentioned in paragraph (a) of this section is applied;
 - (c) prints, causes to be printed, issues, publishes, or otherwise makes use of, any printed or written matter of the nature of an advertisement guaranteeing or purporting to guarantee or inducing or tending to induce a belief, that the gold or silver with which a plated article is plated will wear or last for any time whether specified or not;
 - (d) imports or otherwise brings into Canada any printed or written matter referred to in paragraph (c) of this section;
 - (e) in any advertisement of an article uses any mark or description the application of which to such article is prohibited under this Act; or
 - (f) attempts to commit any offence described in the foregoing paragraphs of this section;
- and shall be liable on summary conviction to a fine not exceeding one hundred dollars and not less than twenty-five dollars. Penalty.

15. (1) Every article in respect of which a conviction is had under this Act shall be broken, broken down or Disposition of articles where conviction.

defaced and every part of such article, except precious and semi-precious stones and watch movements, shall immediately upon such conviction, in addition to any penalty imposed, be *ipso facto* forfeited to His Majesty and shall be disposed of by such person, in such manner and at such time and place as the Minister of Trade and Commerce may direct.

Disposal
of printed or
written
matter on
conviction.

(2) All printed or written matter in respect of which a conviction is had under this Act shall immediately upon such conviction, in addition to any penalty imposed, be *ipso facto* forfeited to His Majesty and shall be destroyed by such person, in such manner and at such time and place as the Minister of Trade and Commerce may direct.

Time for
laying
information
and
complaint.

16. In the case of any offence punishable under this Act the complaint shall be made, or the information shall be laid, within one year from the time when the matter of complaint or information arose.

INSPECTION OF ARTICLES.

Power to
enter,
inspect and
seize.

17. (1) Any officer appointed under this Act or any regulation shall have power at any reasonable time to enter the premises of any dealer, to require the production for inspection of any article upon the premises of such dealer and to seize any article which he reasonably suspects is marked otherwise than in accordance with the provisions of this Act.

Retention
of seized
article.

(2) Any article seized pursuant to subsection one of this section may be retained for a period of ninety days and if before the expiration of such period any proceedings in respect of such article are taken under this Act may be further retained until such proceedings are finally concluded.

EVIDENCE.

Certificate
of Master or
Assayer
of Royal
Canadian
Mint.

18. In any prosecution under this Act a document purporting to be a certificate signed by the Master or any Assayer of the Royal Canadian Mint shall be *prima facie* evidence of the facts stated therein and shall be receivable in evidence without proof of any signature or the official character of any person appearing to have signed the same, and without further proof thereof.

REGULATIONS.

19. The Governor in Council may make regulations generally for carrying the purposes or provisions of this Act into effect, and in particular, but without restricting the generality of the foregoing, for

- (a) declaring articles to be exempt from the application of this Act;
- (b) designating plated articles to which this Act shall apply, defining such plated articles and designating the quantity and quality of the materials of which such articles shall be composed;
- (c) prescribing the meaning that marks designated by him shall be taken to have when applied to plated articles;
- (d) for securing the efficient administration and enforcement of this Act; and
- (e) prescribing the penalties that may be imposed by way of fine not exceeding one hundred dollars on summary conviction for contravention of or failure to comply with any regulation.

REPEAL.

20. The enactments mentioned in the Schedule to this Repeal. Act are repealed.

SCHEDULE.

ENACTMENTS REPEALED.

<i>Title</i>	<i>Session</i>	<i>Chapter</i>
The Gold and Silver Marking Act, R.S.C. 1927, Chapter 84.....	—	—
An Act to amend the Gold and Silver Marking Act.....	1928	40
An Act to amend the Precious Metals Marking Act, 1928.....	1929	53
An Act to amend the Precious Metals Marking Act, 1928.....	1934	14
An Act to amend the Precious Metals Marking Act, 1928.....	1935	9
An Act to amend the Precious Metals Marking Act, 1928.....	1937	15
An Act to amend the Precious Metals Marking Act.....	1941	8
An Act to amend the Precious Metals Marking Act,	1942	6
An Act to amend the Precious Metals Marking Act.....	1942	30.



10 GEORGE VI.

CHAP. 27.

An Act to amend the Public Printing and Stationery Act.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section three of the *Public Printing and Stationery Act*, chapter one hundred and sixty-two of the Revised Statutes of Canada, 1927, is repealed.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

THE HISTORY OF

THE

REIGN OF

CHARLES THE FIRST

BY

JOHN BURNET

1679

10 GEORGE VI.

CHAP. 28.

An Act to amend the Public Printing and Stationery Act.
(Advances to the King's Printer).

[Assented to 26th July, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 162;
1928, c. 5;
1946, c. 27.

1. Section thirty-eight of the *Public Printing and Stationery Act*, chapter one hundred and sixty-two of the Revised Statutes, 1927, as enacted by section one of chapter five of the statutes of 1928, is repealed and the following substituted therefor:—

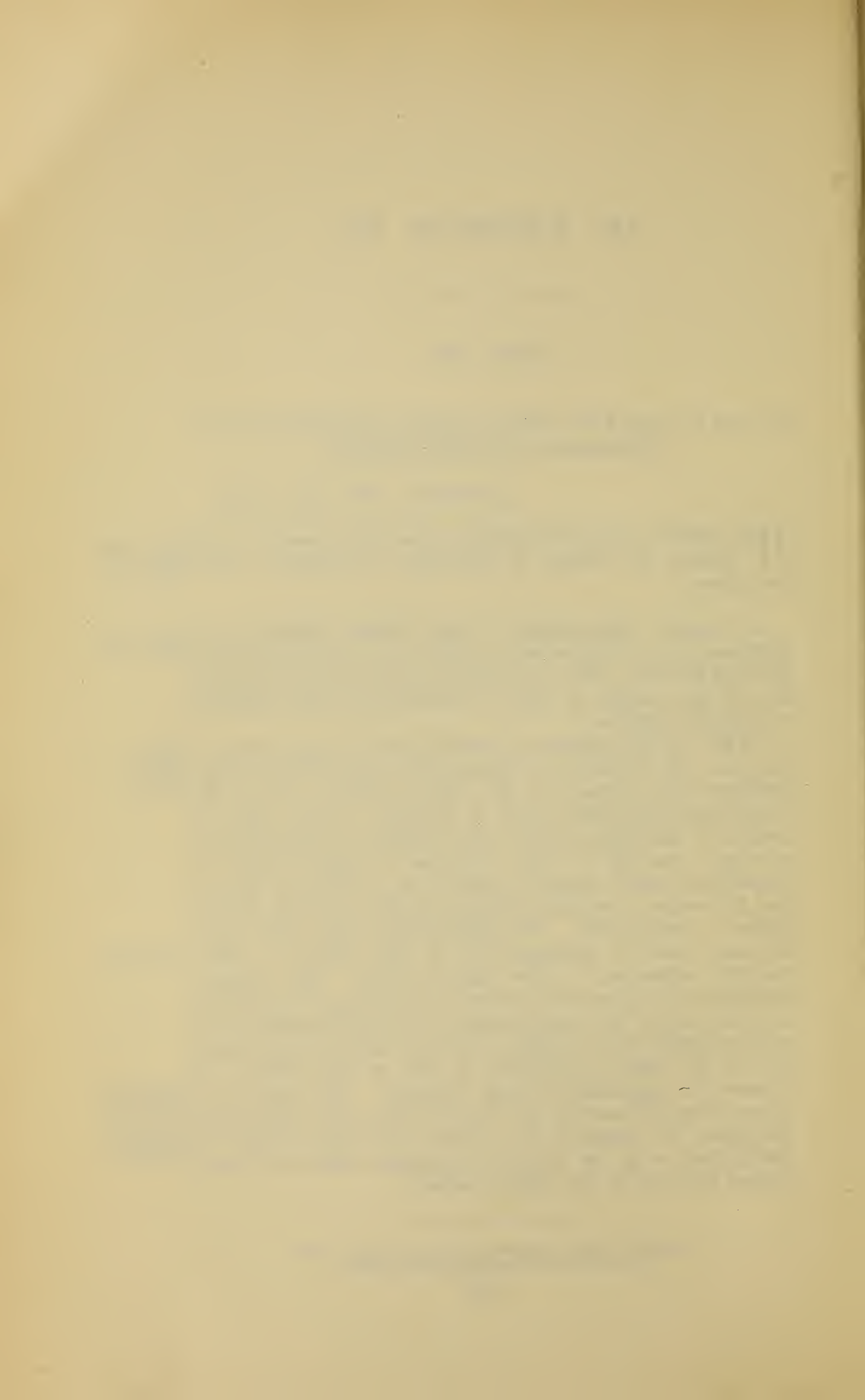
R.S., c. 162;
1928, c. 5.

“38. For the purpose of carrying out the provisions of this Act, the Minister of Finance may from time to time authorize the advance to the King's Printer, out of the Consolidated Revenue Fund of Canada, of such sums of money as the King's Printer may require to enable him to purchase material for the execution of orders given or requisitions made under the provisions of this Act, and to pay the wages of workmen engaged in the execution of such orders or requisitions. All expenditures made under such advances shall be accounted for in like manner as other moneys expended for the public service. Any moneys received by the King's Printer from the Houses of Parliament or from any of the departments of the Government, for work executed or for supplies furnished under the provisions of this Act shall be remitted by him to the Minister of Finance in repayment of such advances. The amount of outstanding advances to the King's Printer, after deducting therefrom all amounts due to him by either House of Parliament or by the several departments shall at no time exceed the sum of two million dollars.”

How
expenses
shall
be met.

Accounting.

Repayment
of advances.
Amount of
outstanding
advances.



10 GEORGE VI.

CHAP. 29.

An Act to amend The Quebec Boundaries Extension Act, 1912.

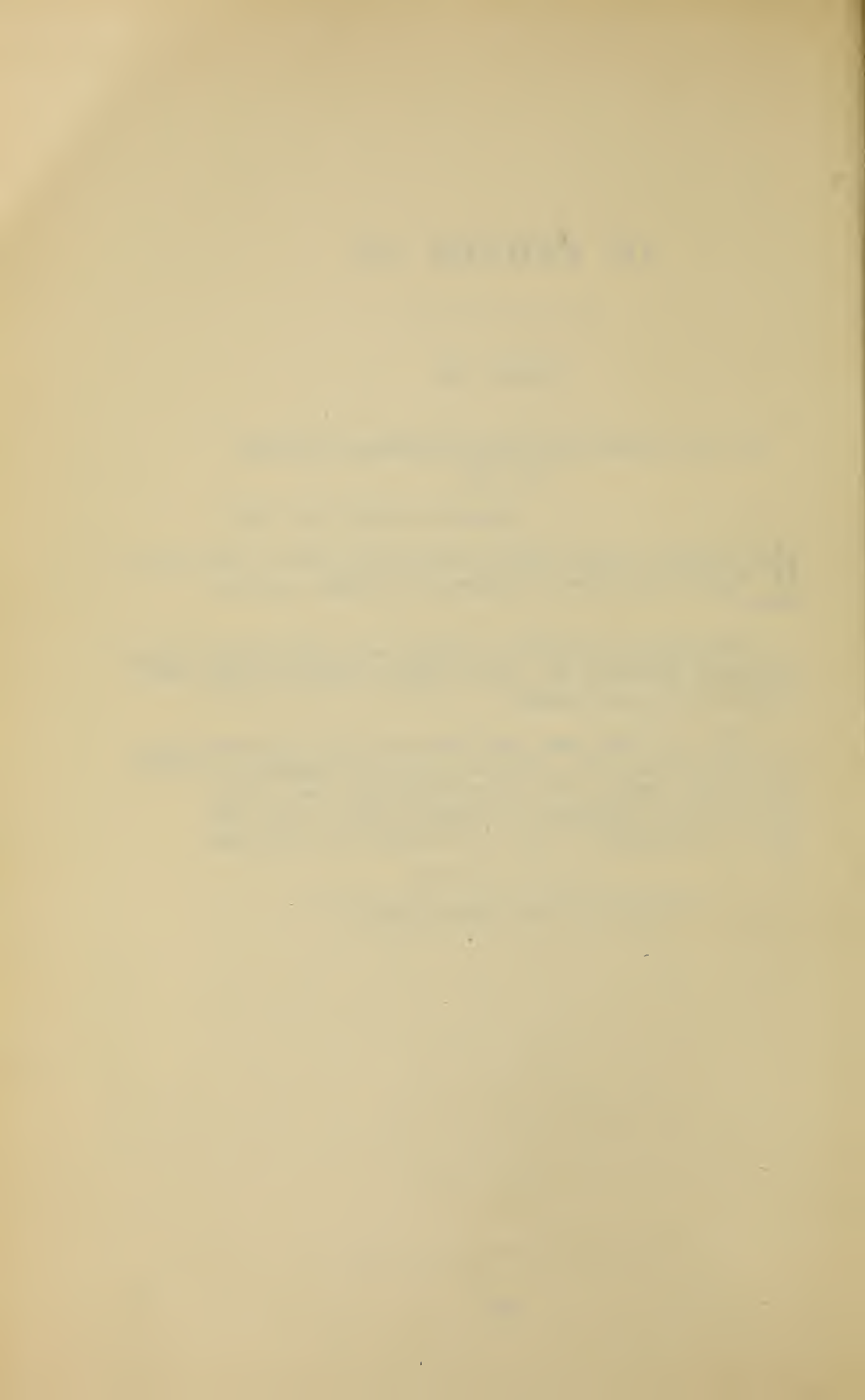
[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Paragraphs (a) and (b) of section two of *The Quebec Boundaries Extension Act, 1912*, chapter forty-five of the statutes of 1912, are repealed. Paragraphs repealed.

2. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council published in the *Canada Gazette*, but such proclamation shall not be made until the Legislature of Quebec agrees to the said repeal of paragraphs (a) and (b) of section two of the said Act. Coming into force.

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Law Printer to the King's Most Excellent Majesty.



10 GEORGE VI.

CHAP. 30.

An Act to amend the Railway Act.

[Assented to 26th July, 1946.]

R.S., c. 170:
1928, c. 43;
1929, c. 54;
1930, c. 36;
1932-33, c. 47;
1938, cc. 12.
40

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Subsection one of section three hundred and ten of the *Railway Act*, chapter one hundred and seventy of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:

Trains
moving in
reverse.

“310. (1) Whenever in any city, town or village, any train, not headed by an engine or its tender, is passing over or along a highway at rail level which is not adequately protected by gates or otherwise, the company shall station on that part of the train, which is then foremost, a person who shall warn persons standing on, or crossing, or about to cross the track of such railway.”

2. Paragraph (g) of subsection one of section four hundred and twenty-one of the said Act is repealed and the following substituted therefor:

Moving in
reverse
without
warning.

“(g) whenever in any city, town or village, any train of the company, not headed by an engine or its tender, is allowed to pass over or along a highway at rail level which is not adequately protected by gates or otherwise, the company does not station on that part of the train, which is then foremost, a person who shall warn persons standing on, or crossing or about to cross the track of such railway.”

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10 GEORGE VI.

CHAP. 31.

An Act to amend the Research Council Act.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the R.S., c. 177.
Senate and House of Commons of Canada, enacts as follows:—

1. (1) Section two of the *Research Council Act*, chapter one hundred and seventy-seven of the Revised Statutes of Canada, 1927, is amended by adding immediately after paragraph (b) thereof the following paragraph:—

Definitions.

“(bb) ‘company’ means a company incorporated pursuant to subsection one of section fourteen of this Act and any company the direction and control of which is assumed by the Council pursuant to subsection two of section fourteen of this Act;”

“company”.

(2) Section two of the said Act is further amended by adding thereto the following paragraphs:—

“(e) ‘Vice-President (Administration)’ means the Vice-President (Administration) of The Honorary Advisory Council for Scientific and Industrial Research;

“Vice-President (Administration).”

(f) ‘Vice-President (Scientific)’ means the Vice-President (Scientific) of The Honorary Advisory Council for Scientific and Industrial Research.”

“Vice-President (Scientific).”

2. The said Act is further amended by inserting immediately after section three thereof the following section:—

“**3A.** There shall be a committee to be called the Committee of the Privy Council on Scientific and Industrial Research consisting of such number of ministers belonging to the King’s Privy Council for Canada as the Governor in Council may determine, to be nominated by the Governor in Council.”

Committee of the P.C. on Scientific and Industrial Research.

3. Section four of the said Act is repealed and the following substituted therefor:—

Appointment of Council.

“**4.** (1) The Council shall consist of a President, Vice-President (Administration) and Vice-President (Scientific)

and not more than seventeen other members, to be appointed by the Governor in Council.

Tenure of office.

(2) The members of the Council, with the exception of the President, Vice-President (Administration), and Vice-President (Scientific), shall hold office for a period of three years.

Re-appointment.

(3) A retiring member shall be eligible for re-appointment.

Executive Committee.

(4) There shall be an Executive Committee of the Council consisting of the President, Vice-President (Administration), Vice-President (Scientific) and at least three other members selected by the Council."

4. Section five of the said Act is repealed and the following substituted therefor:—

President of the Council.

"5. (1) The President shall be the chief executive officer of the Council and shall have supervision over, and direction of, the work of the Council and of the officers, technical and otherwise, appointed for the purpose of carrying on the work of the Council.

Vice-President (Administration).

(2) Subject to the direction and control of the President, the Vice-President (Administration) shall have charge of all matters relating to administration and shall perform such other duties as the President may from time to time assign to him.

Vice-President (Scientific).

(3) Subject to the direction and control of the President, the Vice-President (Scientific) shall have charge of the laboratories of the Council and shall perform such other duties as the President may from time to time assign to him.

Salaries as prescribed by Governor in Council.

(4) The President, Vice-President (Administration) and Vice-President (Scientific) shall receive such salaries and be employed for such terms of office as the Governor in Council may prescribe, and such salaries shall be paid out of the moneys provided for the work of the Council."

5. The said Act is further amended by inserting immediately after section eight thereof the following section:—

Powers of Executive Committee.

"8A. The Executive Committee of the Council may exercise the powers of the Council and shall submit at each meeting of the Council minutes of its proceedings since the last preceding meeting of the Council."

6. Section nine of the said Act is repealed and the following substituted therefor:—

Travelling and other expenses.

"9. No member of the Council, with the exception of the President, Vice-President (Administration) and Vice-President (Scientific) shall receive any payment or emolument for his services, but each member shall receive such travelling and other expenses in connection with the work of the Council as may be approved by the Governor in Council."

7. Section ten of the said Act is amended by adding thereto the following paragraphs:—

Additional powers of Council.

“(h) To carry on work and manufacturing of an experimental and developmental nature with respect to the matters referred to in paragraphs (c) and (d) of this section so as to render the processes, methods or products to which the said matters relate more available and effective in useful arts and manufacturing and for scientific purposes and otherwise;

(i) To license or sell or otherwise grant or make available to others Canadian or other patent rights or any other rights, vested in or owned or controlled by the Council, to or in respect of discoveries and inventions and improvements in processes, apparatus or machines, and to receive royalties, fees and payments therefor.”

8. Subsection one of section eleven of the said Act is repealed and the following substituted therefor:—

“11. (1) All discoveries, inventions or improvements in processes, apparatus or machines made by a member or any number of members of the technical staff of the Council or a company and all rights with respect thereto shall be vested in the Council.”

Discoveries and inventions vested in Council.

9. The said Act is further amended by adding thereto the following sections:—

“14. (1) The Council may, with the approval of the Governor in Council,—

Council may procure incorporation of companies. 1934, c. 33.

(a) procure the incorporation of any one or more companies under the provisions of Part I of *The Companies Act, 1934*, for the objects and purposes of exercising and performing on behalf of the Council such of the powers conferred upon the Council by paragraphs (c), (d), (h) and (i) of section ten of this Act as the Council may from time to time direct and all the issued shares of the capital stock of each such company shall be owned or held in trust by the Council for His Majesty in right of Canada except shares necessary to qualify other persons as directors; or

(b) assume, by transfer to the Council in trust for His Majesty in right of Canada of all the issued share capital thereof except shares necessary to qualify other persons as directors, the direction and control of any one or more existing companies incorporated under the provisions of Part I of *The Companies Act, 1934*, all the issued share capital of which is owned by or held in trust for His Majesty in right of Canada except shares necessary to qualify other persons as directors and may delegate to any such company any of the powers conferred on the Council by paragraphs (c), (d), (h) and (i) of section ten of this Act.

Assume control of existing companies.

Books and
records.

(2) Every company shall keep and maintain such books and records, in addition to those required by *The Companies Act, 1934*, as the Council may prescribe and shall make such reports and returns to the Council as the Council may require.

Accounts.

(3) The accounts of a company shall be audited by the Auditor General.

Council may
establish
pension fund.

"15. The Council may, with the approval of the Governor in Council, establish and support a pension fund or make other pension or superannuation arrangements for the benefit of members of the professional scientific staff of the Council and their dependents, except persons who are contributors under the *Civil Service Superannuation Act* and their dependents."

R.S., c. 24

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Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 32.

An Act to amend The Royal Canadian Air Force Act.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. *The Royal Canadian Air Force Act*, chapter fifteen of the statutes of 1940, is amended by inserting immediately after section fifteen thereof the following heading and sections:—

“ROYAL CANADIAN AIR CADET SQUADRONS.

15A. The Minister may

(a) authorize the formation of Royal Canadian Air Cadet Squadrons to consist of boys who have attained the age of fifteen years but who have not attained the age of nineteen years and who have voluntarily applied for membership in a Royal Canadian Air Cadet Squadron;

Royal
Canadian
Air Cadet
Squadrons.

(b) authorize Royal Canadian Air Cadet Squadrons, or any portion thereof, or any members thereof to drill or train for such period of time during each year as he may direct.

Period of
training.

15B. (1) Subject to any regulation, Royal Canadian Air Cadet Squadrons shall be drilled, trained and administered in such manner and shall be furnished with arms, ammunition and equipment under such conditions and shall be subject to the authority and command of such officers as the Minister may direct.

Administra-
tion and
training.

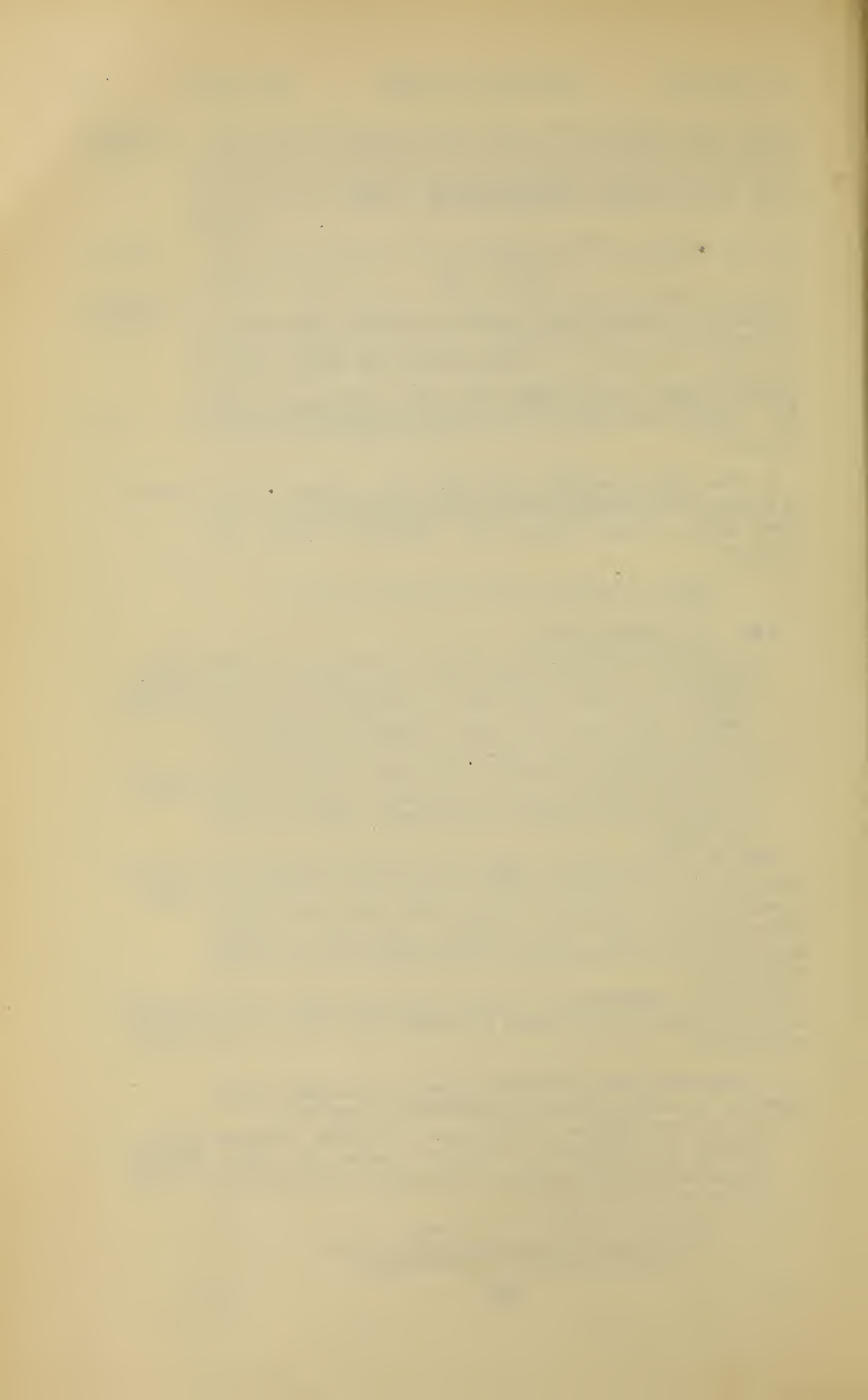
(2) Royal Canadian Air Cadet Squadrons shall not be liable to service in the Royal Canadian Air Force in any emergency.”

Not liable to
service in
emergency.

2. Subsection one of section sixteen of the said Act is amended by adding thereto the following paragraph:—

“(f) the organization, maintenance, training, administration and efficiency of Royal Canadian Air Cadet Squadrons and the pay and allowances of instructors and members thereof.”

Royal
Canadian
Air Cadet
Squadrons.



10 GEORGE VI.

CHAP. 33.

An Act to amend the Soldier Settlement Act.

[Assented to 26th July, 1946.]

R.S., c. 188;
1928, c. 48;
1930, c. 42;
1931, c. 53;
1932, c. 53;
1932-33, c. 49;
1934, c. 41;
1935, c. 66;
1936, c. 10;
1938, c. 14.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The *Soldier Settlement Act*, chapter one hundred and eighty-eight of the Revised Statutes of Canada, 1927, is amended by adding thereto the following sections:

Reduction
of interest
rate in case
of a settler,
veteran of
two wars.

“76. In any case where

(a) a person is indebted in respect of any agreement made under this Act;

(b) a person has not abandoned his land;

(c) the agreement has not been terminated, rescinded or assigned;

(d) a person at any time during the war that commenced in September, one thousand nine hundred and thirty-nine

(i) was engaged on active service in a naval, military or air force of Canada; or

(ii) was engaged on active service in any of His Majesty's forces and at the time of his enlistment therein was ordinarily domiciled or resident in Canada;

(e) a person either

(i) served in a theatre of actual war as designated by the Governor in Council under the authority of the *Pension Act*; or

(ii) served only in those parts of Canada that are not so designated by the Governor in Council as a theatre of actual war, for a period of not less than twelve months; or

(iii) is by reason of disability incurred as a result of such service in receipt of a pension; and

R.S., c. 157.

(f) a person has been honourably discharged from the force in which he was so engaged or has been permitted honourably to resign or retire therefrom; the rate of interest that may be charged in respect of any such agreement after the standard date in the year one thousand nine hundred and forty-two or the date of his enlistment in such force, whichever is the earlier, shall be three and one-half per centum per annum.

Reduction
of interest
rate in case
of other
settlers.

“77. In any case where a settler has not abandoned his land and his agreement made under this Act has not been terminated, rescinded or assigned, the rate of interest that may be charged in respect of any such agreement after the standard date in the year one thousand nine hundred and forty-four shall be three and one-half per centum per annum.”

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 34.

An Act respecting benefits for persons who served in the Women's Royal Naval Services and the South African Military Nursing Service.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Women's Royal Naval Services and the South African Military Nursing Service (Benefits) Act*. Short title.

2. In this Act, unless the context otherwise requires, Definition.
“member” in relation to the Women's Royal Naval “member”
Services means a person who W.R.N.S.

- (i) enrolled in the Women's Royal Naval Service;
- (ii) enrolled in Queen Alexandra's Royal Naval Nursing Service or the reserve therefor;
- (iii) enrolled as a medical or dental practitioner employed with the Medical Branch or Dental Branch of The Royal Navy with naval status for general service.

3. Every person domiciled and resident in Canada who since the tenth day of September, one thousand nine hundred and thirty-nine, served as a member of the Women's Royal Naval Services or as a member of the South African Military Nursing Service outside Canada and who, at the time that such person became a member of either of such services was domiciled in Canada, shall on termination of such service be deemed to be Persons of Canadian domicile who were members of W.R.N.S. and S.A.M.N.S.

(a) a “veteran” as defined in

- (i) paragraph (d) of section two of *The Veterans' Land Act, 1942*;
- (ii) paragraph (k) of section two of *The Veterans Insurance Act*;

As “veterans” entitled under certain Acts.
1942, c. 33.
1944, c. 49.

- (iii) subparagraph (ii) of paragraph (m) of section two of *The Veterans Rehabilitation Act*; and
- 1945, c. 35.
1946, c. 75. (iv) paragraph (d) of section four of *The War Veterans' Allowance Act, 1946*;
- and as such entitled to all rights, privileges and benefits under those Acts respectively, subject to all conditions as are in such Acts respectively contained;
- (b) a person who
- (i) "served in the naval, military or air forces of His Majesty" as that expression is used in section five of *The Department of Veterans Affairs Act*;
- 1944, c. 19. (ii) served "on active service in any of the naval, military or air forces of His Majesty other than those raised in Canada" as that expression is used in section seventeen of *The War Service Grants Act, 1944*;
- 1944-45 c. 51. (iii) has "served in the naval, military or air forces of the United Kingdom" as that expression is used in section forty-six A of the *Pension Act* or has "served in the naval, military or air forces of any of the said members of the British Commonwealth of Nations" as that expression is used in section forty-six B of the *Pension Act*;
- R.S., c. 157. (iv) "has been on active service overseas in the military forces or has served on the high seas on a sea-going ship of war in the naval forces of His Majesty" as that expression is used in section twenty-nine of the *Civil Service Act*;
- R.S., c. 157. (v) had "service on active service in the present war in the naval, military or air force of His Majesty" as that expression is used in subparagraph (i) of paragraph (a) of section two of *The Reinstatement in Civil Employment Act, 1942*;
- 1942-43, c. 31. (vi) falls within the class described as "members of the Canadian naval, military and air forces while in the Canadian Active Service Forces" as that expression is used in paragraph (t) of section four of the *Income War Tax Act*;
- R.S., c. 97. and as such entitled to all rights, privileges and benefits under those Acts respectively, subject to all conditions as are in such Acts respectively contained.

Rules and regulations.

4. The Governor in Council may make such rules and regulations as may be necessary or advisable to give effect to the provisions of this Act.

P.C. 6938
revoked.

5. Order in Council (P.C. 6938) dated the fifteenth day of November, 1945, is revoked.

10 GEORGE VI.

CHAP. 35.

An Act to amend the Yukon Placer Mining Act.

[Assented to 26th July, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 216.

1. The *Yukon Placer Mining Act*, chapter two hundred and sixteen of the Revised Statutes of Canada, 1927, is amended by inserting immediately after section forty-nine thereof the following section:—

“49A. The Governor in Council may make regulations exempting members of the naval, military or air forces of His Majesty or any of His Majesty’s allies, during the period of their service as such and one year thereafter, from the provisions of this Act respecting forfeiture of mineral claims held by them at the time of their enlistment, for non-performance of work or non-payment of assessments or rentals.”

Non-forfeiture of claims of service personnel.

2. The said Act is further amended by inserting immediately after section eighty-three thereof the following section:

“83A. (1) Every person who exports or attempts to export from the Territory any gold with respect to which the royalty imposed by section eighty-three has not been paid, shall be guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding three years or to both fine and imprisonment.

Export of gold without payment of royalty. Offence.

(2) Where a person is convicted under subsection one of this section the convicting magistrate or justice may in his discretion order that the gold in respect of which the conviction is had is and thereupon the gold shall be forfeited to His Majesty.

On conviction gold forfeited to His Majesty.

(3) Every person about to export gold from the Territory shall upon demand produce to any peace officer a certificate from the Controller (formerly Comptroller) of the Territory

Production of certificate that royalty paid.

or person authorized by the Controller under subsection three of section eighty-three certifying that the royalty imposed by section eighty-three with respect to such gold has been paid and failure to produce the certificate upon such demand shall be *prima facie* evidence that the royalty has not been paid.

Search
without
warrant and
seize gold.

(4) Where any peace officer has reasonable and probable grounds for believing that any person has committed or has reason to believe that any person is about to commit an offence described in subsection one or has in his possession or in his belongings any gold in respect of which the royalty imposed by section eighty-three has not been paid, such peace officer may without warrant search such person and his belongings and any articles believed to be his belongings and may seize any gold found upon such person or in such belongings.

Search of
female.

(5) No female shall be searched pursuant to this section except by a suitable woman who is a peace officer or is authorized by the peace officer to make the search.

Detention of
seized gold.

(6) Any gold seized pursuant to subsection four of this section may be detained for a period of six months, and if before the expiration of such period any proceedings with respect to such gold are taken under this Act may be further detained until such proceedings are finally concluded.

"peace
officer."

R.S., c. 36.

(7) For the purpose of this section the expression 'peace officer' means a peace officer as defined in section two of the *Criminal Code*."

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 36.

An Act respecting Veterans of Forces Allied with Canada.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Allied Veterans Benefits Act*. Short title.

2. In this Act, unless the context otherwise requires,

(a) "allied veteran" means a person who, subsequent to the tenth day of September, 1939, served in the armed forces of any of the nations allied with His Majesty in active operations against the enemy in the war and who, at the time he joined any such forces, was domiciled in Canada; Definitions.
"allied
veteran".

(b) "enemy" means Germany and Japan and the other nations associated with those nations in the war; "enemy".

(c) "Minister" means the Minister of Veterans Affairs; "Minister".

(d) "war" means the war which commenced on the tenth day of September, 1939. "war".

3. Subject to the provisions of this Act, every allied veteran who within two years from the date of his discharge from service or the eighth day of May, 1945, whichever is the later, is domiciled and resident in Canada shall be deemed to have served in the forces of His Majesty other than Canadian forces, for the purposes of *The Veterans Rehabilitation Act*, *The Veterans' Land Act, 1942*, and *The Department of Veterans Affairs Act*, and by reason of such service entitled to all rights, privileges and benefits thereunder, subject to such conditions as are in the said statutes contained. Allied
veterans
entitlement
under
certain
statutes.

1946, c. 71.
1942-43, c. 33.
1944-45, c. 19.

Entitlement
of surviving
veteran
under The
War Service
Grants Act,
1944

1944-45, c. 51.

4. Subject to the provisions of this Act, every allied veteran who, within two years from the date of his discharge from service or the eighth day of May, 1945, whichever is the later, is domiciled and resident in Canada or who dies on service shall be deemed to have served in the forces of His Majesty other than those raised in Canada for the purposes of *The War Service Grants Act, 1944*, and by reason of such service, entitled to all rights, privileges and benefits thereunder, subject to all conditions contained in said statute except those contained in section four and subsection three of section seventeen thereof.

Entitlement
of widow of
surviving
veteran.

5. (1) Where an allied veteran, after establishing domicile in Canada within two years from the date of his discharge or the eighth day of May, 1945, whichever is the later, dies before he has received in full the rights, privileges and benefits to which he may have been entitled under *The War Service Grants Act, 1944*, and leaves a widow, such widow, if resident in Canada and being maintained by the veteran at the time of his death, shall, if she has not remarried and subject to the provisions of the said Act, be entitled to receive such rights, privileges and benefits or such remaining part of them as the allied veteran did not receive.

Entitlement
of widow of
veteran who
died on
service.

(2) Where an allied veteran dies on service leaving a widow who was married to him at the time he joined the said forces, and if such widow has not remarried, and if she was domiciled and resident in Canada at a time within two years from his death or the eighth day of May, 1945, whichever is the later, and is so domiciled and resident at the time of her application, such widow shall be entitled to receive the rights, privileges and benefits under Part I of *The War Service Grants Act, 1944*, to which the allied veteran would have been entitled at the time of his death.

Entitlement
of mother of
deceased
veteran

(3) Where no person qualifies under the two immediately preceding subsections of this section to receive the rights, privileges and benefits to which the deceased veteran was in his lifetime entitled and such veteran leaves a mother resident in Canada who, in the opinion of the Minister or such person as the Minister may designate, was wholly dependent on the veteran immediately prior to his death, such mother shall be entitled to such rights, privileges and benefits or such remaining part of them as the allied veteran did not receive.

Eligible
widow or
mother
dying before
receiving
benefits in
full.

Benefits to
expire

(4) Where a widow or a mother eligible to receive the rights, privileges and benefits in respect of any veteran pursuant to this section dies before receiving such rights, privileges and benefits, those rights, privileges and benefits or such of them as have not been granted or paid shall not pass to the heirs of the widow or the mother, as the case may be, but shall on the death of the person so eligible cease to exist.

6. Where rights, privileges and benefits of the same nature as are in this Act provided are available at the time of application to or in respect of any allied veteran domiciled in Canada, from the government of a nation with whose armed forces the veteran served, the Minister shall deduct the value of such rights, privileges and benefits from those available to the veteran under this Act, unless arrangements have been made with the said government for reimbursement to Canada of the cost, exclusive of administrative costs, of providing to such allied veteran, his widow or mother, the rights, privileges and benefits available to or in respect of him from said government and such arrangements have been approved by the Governor in Council.

Deduction
of benefits
payable by
another
government.

7. (1) The Minister may make arrangements with the government of a nation with whose armed forces any allied veteran served to ensure, so far as possible, reciprocal treatment by such nation to former members of His Majesty's Canadian forces resident within the territories of such nation.

Reciprocal
treatment.

(2) The Minister may make arrangements with the government of a nation with whose armed forces any allied veteran served whereby the administrative facilities of the Department of Veterans Affairs or of any other agency under the administrative authority of the Minister, may be made available without cost to such government in carrying out any plans of such government for the rehabilitation of any allied veteran.

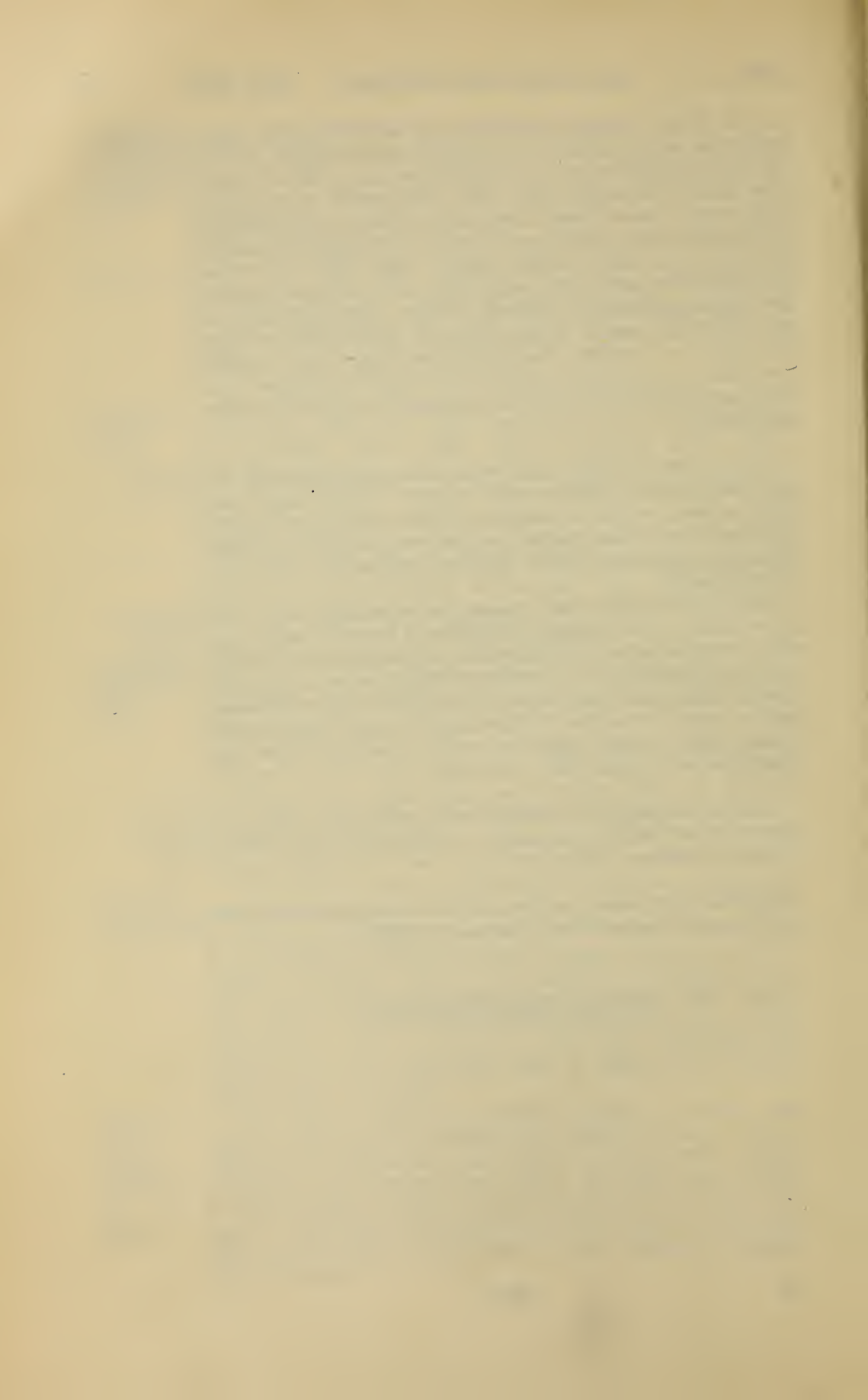
Administra-
tive facilities
available
to allied
governments.

8. The Governor in Council may make such rules and regulations as may be necessary or advisable to give effect to the provisions of this Act.

Regulations,
rules by
Governor in
Council.

9. This Act shall be deemed to have come into force on the twenty-second day of January, 1946.

Coming
into force



10 GEORGE VI.

CHAP. 37.

An Act relating to the Development and Control of Atomic Energy.

[Assented to 31st August, 1946.]

WHEREAS it is essential in the national interest to Preamble.
make provision for the control and supervision of
the development, application and use of atomic energy,
and to enable Canada to participate effectively in measures
of international control of atomic energy which may here-
after be agreed upon; THEREFORE, His Majesty, by and
with the advice and consent of the Senate and House of
Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Atomic Energy Control Act, 1946.* Short title.

2. In this Act, unless the context otherwise requires, Definitions.
- (a) "atomic energy" means all energy of whatever type "atomic energy."
derived from or created by the transmutation of atoms;
 - (b) "Board" means the Atomic Energy Control Board "Board."
established by section three of this Act;
 - (c) "Chairman" means the Chairman of the Committee "Chairman."
of the Privy Council on Scientific and Industrial
Research as defined in the *Research Council Act*;
 - (d) "Committee" means the Committee of the Privy R.S., c. 177.
"Committee."
Council on Scientific and Industrial Research as defined
in the *Research Council Act*;
 - (e) "company" means a company incorporated pursuant "company."
to paragraph (a) of subsection one of section ten and
any company the direction and control of which is
assumed by the Board pursuant to paragraph (b) of
subsection one of section ten of this Act;
 - (f) "member" means a member of the Board; "member."
 - (g) "President" means the President of the Board; and "President."
 - (h) "prescribed substances" means uranium, thorium, "prescribed substances."
plutonium, neptunium, deuterium, their respective

derivatives and compounds and any other substances which the Board may by regulation made under this Act designate as being capable of releasing atomic energy, or as being requisite for the production, use or application of atomic energy.

Board constituted.

Agent of His Majesty.

Right to contract.

Acquisition of property.

3. (1) There is hereby constituted a body corporate to be called the Atomic Energy Control Board for the purposes hereinafter set out and with powers exercisable by it only as an agent of His Majesty.

(2) The Board may on behalf of His Majesty contract in the name of His Majesty and property acquired by the Board is the property of His Majesty and shall be vested in the name of His Majesty except shares in the capital stock of a company which shall be vested in the name of the Board in trust for His Majesty.

Composition and appointment of Board.

R.S., c. 177.

Tenure of office.

Remuneration.

Travelling and other expenses.

Quorum.

In case of vacancy.

4. (1) The Board shall consist of the person who from time to time holds the office of President of the Honorary Advisory Council for Scientific and Industrial Research as defined in the *Research Council Act* and four other members appointed by the Governor in Council.

(2) The members of the Board appointed by the Governor in Council shall hold office during pleasure and shall be paid such, if any, salaries as may from time to time be fixed by the Governor in Council.

(3) Each member shall receive his travelling and other expenses in connection with the work of the Board.

(4) Three members shall form a quorum.

(5) A vacancy in the Board shall not impair the right of the remaining members to act.

President of the Board.

Duties.

5. (1) One of the members shall be appointed by the Governor in Council to be the President of the Board.

(2) The President shall be the chief executive officer of the Board and shall have supervision over and direction of the work of the Board and of the officers, technical and otherwise, employed for the purpose of carrying on the work of the Board.

Meetings.

6. The Board shall meet at least four times a year in the City of Ottawa on such days as it may from time to time determine and may also meet at such other times and at such places as it may from time to time determine.

Duties of the Board.

7. The Board shall comply with any general or special direction given by the Committee with reference to the carrying out of its purposes and shall advise the Committee on all matters relating to atomic energy, which, in the opinion of the Board, may affect the public interest.

8. The Board may,—

Powers of the Board.

(a) undertake or cause to be undertaken researches and investigations with respect to atomic energy;

(b) with the approval of the Governor in Council utilize, cause to be utilized and prepare for the utilization of atomic energy;

(c) with the approval of the Governor in Council acquire or cause to be acquired by purchase, lease, requisition or expropriation, prescribed substances and any mines, deposits or claims of prescribed substances and patent rights relating to atomic energy and any works or property for production or preparation for production of, or for research or investigation with respect to, atomic energy;

(d) make rules for regulating its proceedings and the performance of its functions;

(e) notwithstanding the *Civil Service Act* or any other statute or law appoint and employ such professional, scientific, technical and other officers and employees as the Board deems necessary for the purposes of this Act; R.S., c. 22.

(f) with the approval of the Committee, fix the tenure of appointment, the duties and, subject to the approval of the Governor in Council, the remuneration, of officers and employees appointed or employed by the Board;

(g) with the approval of the Committee, disseminate or provide for the dissemination of information relating to atomic energy to such extent and in such manner as the Board may deem to be in the public interest;

(h) with the approval of the Governor in Council license or otherwise make available or sell or otherwise dispose of discoveries, inventions and improvements in processes, apparatus or machines, patent rights and letters patent of Canada or foreign countries acquired under this Act and collect royalties and fees thereon and payments therefor; and

(i) without limiting the generality of any other provision of this Act, establish, through the Honorary Advisory Council for Industrial and Scientific Research as defined in the *Research Council Act*, or otherwise, scholarships and grants in aid for research and investigations with respect to atomic energy, or for the education or training of persons to qualify them to engage in such research and investigations. R.S., c. 177.

9. (1) The Board may with the approval of the Governor in Council make regulations,— Regulations.

(a) for encouraging and facilitating research and investigations with respect to atomic energy;

(b) for developing, controlling, supervising and licensing the production, application and use of atomic energy;

- (c) respecting mining and prospecting for prescribed substances;
- (d) regulating the production, import, export, transportation, refining, possession, ownership, use or sale of prescribed substances and any other things that in the opinion of the Board may be used for the production, use or application of atomic energy;
- (e) for the purpose of keeping secret information respecting the production, use and application of, and research and investigations with respect to, atomic energy, as in the opinion of the Board, the public interest may require;
- (f) governing co-operation and the maintenance of contact, through international organizations or otherwise, with scientists in other countries or with other countries with respect to the production, use, application and control of, and research and investigations with respect to, atomic energy; and
- (g) generally as the Board may deem necessary for carrying out any of the provisions or purposes of this Act.

Publication.

To be laid
before
Parliament.

(2) Regulations under this section shall forthwith be published in the *Canada Gazette* and laid before Parliament within fifteen days after they are made if Parliament is then sitting, and, if not, then within fifteen days after the commencement of the next ensuing session thereof.

10. (1) The Board may with the approval of the Governor in Council,—

Board may
procure
incorporation
of companies.

1934, c. 33.

(a) procure the incorporation of any one or more companies under the provisions of Part I of *The Companies Act, 1934*, for the objects and purposes of exercising and performing on behalf of the Board such of the powers conferred upon the Board by paragraphs (a), (b), (c) and (h) of section eight of this Act as the Board may from time to time direct and all the issued shares of the capital stock of each such company shall be owned or held in trust by the Board for His Majesty in right of Canada except shares necessary to qualify other persons as directors; or

Board may
assume
direction and
control of
existing
companies.

(b) assume, by transfer to the Board in trust for His Majesty in right of Canada of all the issued share capital thereof except shares necessary to qualify other persons as directors, the direction and control of any one or more existing companies incorporated under the provisions of Part I of *The Companies Act, 1934*, all the issued share capital of which is owned by or held in trust for His Majesty in right of Canada except shares necessary to qualify other persons as directors and may delegate to any such company any

of the powers conferred on the Board by paragraphs (a), (b), (c) and (h) of section eight of this Act.

(2) Every company shall keep and maintain such books and records, in addition to those required by *The Companies Act, 1934*, as the Board may prescribe and shall make such reports and returns to the Board as the Board may require.

Books and records.

1934, c. 33.

(3) The accounts of a company shall be audited by the Auditor General.

Audit.

11. (1) The *Civil Service Superannuation Act* is not applicable to officers and employees employed by the Board but the Board may, with the approval of the Governor in Council, establish and support a pension fund or make other pension or superannuation arrangements for the benefit of officers and employees employed by the Board and their dependents.

R.S., c. 24, not applicable.

Pension fund.

(2) Notwithstanding subsection one of this section and any other statute or law, a person who, immediately prior to his employment by the Board, was a contributor under the *Civil Service Superannuation Act* continues while employed by the Board to be a contributor under the said Superannuation Act; and for the purposes of the said Superannuation Act, his service with the Board shall be counted as service in the civil service, and he, his widow, children or other dependents, if any, or his legal representatives may be granted the respective allowances or gratuities provided by the said Superannuation Act, and in the event of his being retired from employment with the Board for any reason other than that of misconduct, he shall be eligible for reappointment in the civil service or to receive the same benefits under the said Superannuation Act as he might have been granted if he were retired under like circumstances from a position in the civil service.

Civil Service Superannuation rights preserved.

R.S., c. 24.

(3) Any person who at the time of his employment with the Board holds a position in the civil service or is an employee within the meaning of the *Civil Service Act* shall continue to retain and be eligible for all the benefits, except salary as a civil servant, that he would have been eligible to receive had he remained under that Act.

Civil Service Act benefits preserved.

R.S., c. 22.

12. The *Government Employees Compensation Act* applies to officers and employees employed by the Board and for the purposes of that Act such officers and employees shall be deemed to be employees in the service of His Majesty.

Application of R.S., c. 30

13. (1) All discoveries, inventions and improvements in materials, methods, processes, apparatus or machines, made by a member or any number of members of the technical staff of the Board or of a company shall be vested in His Majesty.

Discoveries and inventions vested in His Majesty.

Payment of
bonuses or
royalties.

(2) The Board or a company, with the approval of the Governor in Council, may pay to its technical officers and to others working under its auspices who have made valuable discoveries, inventions or improvements in materials, methods, processes, apparatus or machines such bonuses or royalties as in its opinion may be warranted.

Claim for
compensa-
tion may be
referred to
Exchequer
Court.

14. Whenever any property has been requisitioned or expropriated under this Act and the compensation to be made therefor has not been agreed upon, the claim for compensation shall be referred by the Minister of Justice to the Exchequer Court.

1931, c. 27
to apply.

15. Subject to the provisions of this Act, the Board shall be subject to the provisions of *The Consolidated Revenue and Audit Act, 1931*.

Expenses.

16. All expenses under this Act shall be paid out of monies appropriated by Parliament for the purpose or received by the Board or a company through the conduct of its operations, bequest, donation or otherwise.

Audit.

17. All receipts and expenditures of the Board shall be subject to examination and audit by the Auditor General.

Works and
undertakings
declared to be
for the general
advantage of
Canada.

18. All works and undertakings whether heretofore constructed or hereafter to be constructed,—

(a) for the production, use and application of atomic energy,

(b) for research or investigation with respect to atomic energy, and

(c) for the production, refining or treatment of prescribed substances,

are and each of them is declared to be works or a work for the general advantage of Canada.

Oath of
fidelity and
secrecy.

19. (1) Every member and every officer and employee of and every person acting under the direction of the Board shall, before acting as such, take before a Justice of the Peace or a Commissioner for taking affidavits, an oath of fidelity and secrecy in the form set out in the Schedule to this Act.

Idem
for personnel
of companies.

(2) Every director and every officer and employee of a company shall, before acting as such, take before a Justice of the Peace or a Commissioner for taking affidavits, an oath of fidelity and secrecy in the form set out in the Schedule to this Act.

Offences and
penalties.

20. Any person who contravenes or fails to observe the provisions of this Act or of any regulation made thereunder shall be guilty of an offence and shall be liable on summary

conviction to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding two years or to both fine and imprisonment, but such person may, at the election of the Attorney General of Canada or of the province in which the offence is alleged to have been committed, be prosecuted upon indictment, and if found guilty shall be liable to a fine not exceeding ten thousand dollars or to imprisonment for a term not exceeding five years or to both fine and imprisonment; and where the offence has been committed by a company or corporation every person who at the time of the commission of the offence was a director or officer of the company or corporation shall be guilty of the like offence if he assented to or acquiesced in the commission of the offence or if he knew that the offence was about to be committed and made no attempt to prevent its commission, and in a prosecution of a director or officer for such like offence, it shall not be necessary to allege or prove a prior prosecution or conviction of the company or corporation for the offence.

21. (1) The Board shall as soon as possible after the thirty-first day of March in each year and in any event within three months thereof submit to the Committee an annual report in such form as the Committee may prescribe of its affairs and operations during the twelve-month period ending on the thirty-first day of March and the Chairman shall lay the said report before Parliament forthwith, if Parliament is then in session, or, if Parliament is not then in session, within the first fifteen days of the next ensuing session.

Annual
report.

(2) The Board shall in addition to making an annual report under subsection one of this section make to the Committee such other report of its affairs and operations as the Committee may require.

To be laid
before
Parliament.

Other reports.

22. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

Coming into
force.

SCHEDULE

Oath of Fidelity and Secrecy (Section 19 (1))

I do solemnly swear that I will faithfully, truly and to the best of my judgment, skill and ability, execute and perform the duties required of me as a member (or officer or employee or person acting under the direction, as the case may be,) of the Atomic Energy Control Board.

I further solemnly swear that I will not communicate or allow to be communicated to any person not legally entitled thereto any information relating to the affairs of the Board, nor will I allow any such person to inspect or have access to any books or documents belonging to or in the possession of the Board and relating to its business.

Oath of Fidelity and Secrecy (Section 19(2))

I do solemnly swear that I will faithfully, truly and to the best of my judgment, skill and ability, execute and perform the duties required of me as a director (or officer or employee, as the case may be,) of
.....

I further solemnly swear that I will not communicate or allow to be communicated to any person not legally entitled thereto any information relating to the affairs of the said company nor will I allow any such person to inspect or have access to any books or documents belonging to or in the possession of the said company and relating to its business.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 38.

An Act respecting an Income Tax Agreement between Canada and the United Kingdom, signed at London, in England, on the Fifth day of June, 1946.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Canada—United Kingdom Income Tax Agreement Act, 1946*. Short Title.

2. The Agreement entered into between Canada and the United Kingdom, set out in the Schedule to this Act, is approved and declared to have the force of law in Canada. Agreement approved.

3. In the event of any inconsistency between the provisions of this Act or of the said Agreement and the operation of any other law, the provisions of this Act and the Agreement shall, to the extent of such inconsistency, prevail. Inconsistent legislation.

4. (1) The Minister of National Revenue may make such orders and regulations as are, in his opinion, necessary for the purpose of carrying out the said Agreement or for giving effect to any of the provisions thereof. Orders and regulations.

(2) Orders and regulations made under this section shall be published in the *Canada Gazette* and laid before Parliament within fifteen days after they are made, if Parliament is then sitting, and if not, then within fifteen days after the commencement of the next ensuing session thereof. Published.
Laid before Parliament.

5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council published in the *Canada Gazette* and shall continue in force until a day to be fixed by proclamation of the Governor in Council published in the *Canada Gazette* following on the termination of the Agreement, and no longer. Coming into force.
Termination.

SCHEDULE.

AGREEMENT BETWEEN CANADA AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

Signed in London, June 5, 1946.

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Canada, desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have agreed as follows:—

ARTICLE I.

(1) The taxes which are the subject of the present Agreement are—

(a) In Canada:

The income taxes, including sur-taxes, and excess profits tax imposed by Canada (hereinafter referred to as "Canadian tax").

(b) In the United Kingdom:

The income tax (including sur-tax), the excess profits tax and the national defence contribution (hereinafter referred to as "United Kingdom tax").

(2) The present Agreement shall also apply to any other taxes of a substantially similar character imposed by either Contracting Government subsequently to the date of signature of the present Agreement or by the Government of any territory to which the present Agreement is extended under Article XV.

ARTICLE II.

(1) In the present Agreement, unless the context otherwise requires—

(a) The term "United Kingdom" means Great Britain and Northern Ireland excluding the Channel Islands and the Isle of Man.

(b) The terms "one of the territories" and "the other territory" mean the United Kingdom or Canada, as the context requires.

(c) The term "tax" means United Kingdom tax or Canadian tax, as the context requires.

(d) The term "person" includes any body of persons, corporate or not corporate.

(e) The term "company" includes any body corporate.

(f) The terms "resident of the United Kingdom" and "resident

of Canada" mean respectively any person who is resident in the United Kingdom for the purposes of United Kingdom tax and not resident in Canada for the purposes of Canadian tax and any person who is resident in Canada for the purposes of Canadian tax and not resident in the United Kingdom for the purposes of United Kingdom tax; and a company shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom and as resident in Canada if its business is managed and controlled in Canada.

(g) The terms "resident of one of the territories" and "resident of the other territory" mean a person who is a resident of the United Kingdom or a person who is a resident of Canada, as the context requires.

(h) The terms "United Kingdom enterprise" and "Canadian enterprise" mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the United Kingdom and an industrial or commercial enterprise or undertaking carried on by a resident of Canada; and the terms "enterprise of one of the territories" and "enterprise of the other territory" mean a United Kingdom enterprise or a Canadian enterprise, as the context requires.

(i) The term "permanent establishment", when used with respect to an enterprise of one of the territories, means a branch or other fixed place of business, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly fills orders on its behalf.

An enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such.

The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise.

The fact that a company which is a resident of one of the territories has a subsidiary company which is a resident of the other territory or which is engaged in trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company.

(2) The term "industrial or commercial profits", as used in the present Agreement, does not include income in the form of dividends, interest, rents or royalties, management charges, or remuneration for labour or personal services.

(3) In the application of the provisions of the present Agreement by one of the Contracting Governments any term not otherwise

defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the taxes which are the subject of the present Agreement.

ARTICLE III.

(1) The industrial or commercial profits of a United Kingdom enterprise shall not be subject to Canadian tax unless the enterprise is engaged in trade or business in Canada through a permanent establishment situated therein. If it is so engaged, tax may be imposed on those profits by Canada but only on so much of them as is attributable to that permanent establishment.

(2) The industrial or commercial profits of a Canadian enterprise shall not be subject to United Kingdom tax unless the enterprise is engaged in trade or business in the United Kingdom through a permanent establishment situated therein. If it is so engaged, tax may be imposed on these profits by the United Kingdom, but only on so much of them as is attributable to that permanent establishment: Provided that nothing in this paragraph shall affect any provisions of the law of the United Kingdom regarding the imposition of excess profits tax and national defence contribution in the case of inter-connected companies.

(3) Where an enterprise of one of the territories is engaged in trade or business in the other territory through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

(4) No portion of any profits arising from the sale of goods or merchandise by an enterprise of one of the territories shall be deemed to arise in the other territory by reason of the mere purchase of the goods or merchandise within that other territory.

(5) Where a company which is a resident of one of the territories derives profits or income from sources within the other territory, the Government of that other territory shall not impose any form of taxation on dividends paid by the company to persons not resident in that other territory, or any tax in the nature of an undistributed profits tax on undistributed profits of the company, by reason of the fact that those dividends or undistributed profits represent, in whole or in part, profits or income so derived.

ARTICLE IV.

Where

(a) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory, or

(b) The same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory, and

(c) In either case conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises, then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

ARTICLE V.

Notwithstanding the provisions of Articles III and IV, profits which a resident of one of the territories derives from operating ships or aircraft shall be exempt from tax in the other territory.

ARTICLE VI.

(1) The rate of Canadian tax on income (other than earned income) derived from sources within Canada by a resident of the United Kingdom who is subject to United Kingdom tax in respect thereof and not engaged in trade or business in Canada through a permanent establishment situated therein, shall not exceed 15 per cent.

(2) Notwithstanding the provisions of the foregoing paragraph, dividends paid to a company which is a resident of the United Kingdom by a Canadian company, all of whose shares (less directors' qualifying shares) which have under all circumstances full voting rights are beneficially owned by the former company, shall be exempt from Canadian tax:

Provided that exemption shall not be allowed if ordinarily more than one-quarter of the gross income of the Canadian company is derived from interest and dividends other than interest and dividends from any wholly-owned subsidiary company.

(3) Income (other than earned income) derived from sources within the United Kingdom by an individual who is a resident of Canada, subject to Canadian tax in respect of the income, and not engaged in trade or business in the United Kingdom through a permanent establishment situated therein, shall be exempt from United Kingdom sur-tax.

ARTICLE VII.

Copyright royalties and other like payments made in respect of the production or reproduction of any literary, dramatic, musical or artistic work (but not including rents or royalties in respect of motion picture films) and derived from sources within one of the territories by a resident of the other territory who is liable to tax in that other territory in respect thereof and not engaged in trade or business in the first-mentioned territory through a permanent establishment situated therein, shall be exempt from tax in that first-mentioned territory.

ARTICLE VIII.

(1) Remuneration (other than pensions) paid by one of the Contracting Governments to any individual for services rendered to that Contracting Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Contracting Government if the individual is not ordinarily resident in that territory or is ordinarily resident in that territory solely for the purpose of rendering those services.

(2) Any pension paid by one of the Contracting Governments to any individual for services rendered to that Contracting Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Contracting Government, if immediately prior to the cessation of those services the remuneration therefor was exempt from tax in that territory, whether under paragraph (1) of this Article or otherwise, or would have been exempt under that paragraph if the present Agreement had been in force at the time when the remuneration was paid.

(3) The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting Governments for purposes of profit.

ARTICLE IX.

(1) An individual who is a resident of the United Kingdom shall be exempt from Canadian tax on profits or remuneration in respect of personal (including professional) services performed within Canada in any taxation year if—

(a) he is present within Canada for a period or periods not exceeding in the aggregate 183 days during that year, and

(b) the services are performed for or on behalf of a person resident in the United Kingdom, and

(c) the profits or remuneration are subject to United Kingdom tax.

(2) An individual who is a resident of Canada shall be exempt from United Kingdom tax on profits or remuneration in respect of personal (including professional) services performed within the United Kingdom in any year of assessment if—

(a) he is present within the United Kingdom for a period or periods not exceeding in the aggregate 183 days during that year, and

(b) the services are performed for or on behalf of a person resident in Canada, and

(c) the profits or remuneration are subject to Canadian tax.

(3) The provisions of this Article shall not apply to the profits or remuneration of public entertainers such as stage, motion picture or radio artists, musicians and athletes.

ARTICLE X.

(1) Any pension (other than a pension paid by the Government of Canada for services rendered to it in the discharge of governmental functions) and any annuity, derived from sources within Canada by an individual who is a resident of the United Kingdom and subject to United Kingdom tax in respect thereof, shall be exempt from Canadian tax.

(2) Any pension (other than a pension paid by the Government of the United Kingdom for services rendered to it in the discharge of governmental functions) and any annuity; derived from sources within the United Kingdom by an individual who is a resident of Canada and subject to Canadian tax in respect thereof, shall be exempt from United Kingdom tax.

(3) The term "annuity" means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.

ARTICLE XI.

A professor or teacher from one of the territories who receives remuneration for teaching, during a period of temporary residence not exceeding two years, at a university, college, school or other educational institution in the other territory, shall be exempt from tax in that other territory in respect of that remuneration.

ARTICLE XII.

A student or business apprentice from one of the territories who is receiving full-time education or training in the other territory shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

ARTICLE XIII.

(1) Subject to the provisions of the law of the United Kingdom regarding the allowance as a credit against United Kingdom tax of tax payable in a territory outside the United Kingdom, Canadian tax payable in respect of income from sources within Canada shall be allowed as a credit against any United Kingdom tax payable in respect of that income. Where such income is an ordinary dividend paid by a Canadian debtor, the credit shall take into account (in addition to any Canadian income tax chargeable directly or by deduction in respect of the dividend) the Canadian income tax payable in respect of its profits by the company paying the dividend, and where it is a dividend paid on participating preference shares and representing both a dividend at a fixed rate to which the shares are entitled and an additional participation in profits, the Canadian income tax so payable by the company shall likewise be taken into account in so far as the dividend exceeds that fixed rate.

(2) For the purposes of the foregoing paragraph and of the aforesaid provisions of the law of the United Kingdom, so much of the tax chargeable under the law of Canada relating to excess profits tax as is chargeable otherwise than by reference to excess profits shall be treated as income tax and not as excess profits tax.

(3) Subject to the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax paid in a territory outside Canada, United Kingdom tax payable in respect of income from sources within the United Kingdom shall be deducted from any Canadian tax payable in respect of that income. Where such income is an ordinary dividend paid by a company resident in the United Kingdom, the deduction shall take into account (in addition to any United Kingdom income tax appropriate to the dividend) the United Kingdom national defence contribution payable by the company in respect of its profits, and where it is a dividend paid on participating preference shares and representing both a dividend at the fixed rate to which the shares are entitled and an additional participation in profits, the national defence contribution so payable by the company shall likewise be taken into account in so far as the dividend exceeds that fixed rate.

(4) For the purposes of this Article, profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be income from sources within that territory, and the services of an individual whose services are wholly or mainly performed in ships or aircraft operated by a resident of one of the territories shall be deemed to be performed in that territory.

ARTICLE XIV.

(1) The taxation authorities of the Contracting Governments shall exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of the present Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of the present Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) The taxation authorities of the Contracting Governments may consult together as may be necessary for the purpose of carrying out the provisions of the present Agreement and, in particular, the provisions of Articles III and IV.

(3) As used in this Article, the term "taxation authorities" means, in the case of Canada, the Minister of National Revenue or his authorized representative; in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorized representative; and, in the case of any territory to which the present agreement is extended under Article XV, the competent authority for the administration in such territory of the taxes to which the present Agreement applies.

ARTICLE XV.

(1) Either of the Contracting Governments may, on the coming into force of the present Agreement or at any time thereafter while it continues in force, by a written notification of extension given to the other Contracting Government, declare its desire that the operation of the present Agreement shall extend, subject to such modification as may be necessary, to all or any of its colonies, overseas territories, protectorates, or territories in respect of which it exercises a mandate or trusteeship, which impose taxes substantially similar in character to those which are the subject of the present Agreement. The present Agreement shall, subject to such modifications (if any) as may be specified in the notification, apply to the territory or territories named in such notification on the date or dates specified in the notification (not being less than sixty days from the date of the notification) or, if no date is specified in respect of any such territory, on the sixtieth day after the date of the notification, unless, prior to the date on which the Agreement would otherwise become applicable to a particular territory, the Contracting Government to whom notification is given shall have informed the other Contracting Government in writing that it does not accept the notification as to that territory. In the absence of such extension, the present Agreement shall not apply to any such territory.

(2) At any time after the expiration of one year from the entry into force of an extension under paragraph (1) of this Article, either of the Contracting Governments may, by written notice of termination given to the other Contracting Government, terminate the application of the present Agreement to any territory to which it has been extended under paragraph (1), and in that event the present Agreement shall cease to apply, six months after the date of the notice, to the territory or territories named therein, but without affecting its continued application to Canada, the United Kingdom or to any other territory to which it has been extended under paragraph (1) hereof.

(3) In the application of the present Agreement in relation to any territory to which it is extended by notification by the United Kingdom or Canada, references to the "United Kingdom" or, as the case may be, "Canada" shall be construed as references to that territory.

(4) The termination in respect of Canada or the United Kingdom of the present Agreement under Article XVIII shall, unless otherwise expressly agreed by both Contracting Governments, terminate the application of the present Agreement to any territory to which the Agreement has been extended by Canada or the United Kingdom.

(5) The provisions of the preceding paragraphs of this Article shall apply to the Channel Islands and the Isle of Man as if they were colonies of the United Kingdom.

ARTICLE XVI.

The present Agreement shall come into force on the date on which the last of all such things shall have been done in the United

Kingdom and Canada as are necessary to give the Agreement the force of law in the United Kingdom and Canada respectively, and shall thereupon have effect—

(a) in Canada as respects income taxes, including sur-taxes, for the taxation year 1946 and subsequent years, and as respects excess profits tax for any fiscal period beginning on or after the first day of January, 1946, and for the unexpired portion of any fiscal period current at that date;

(b) in the United Kingdom, as respects income tax for the year of assessment beginning on the 6th day of April, 1946, and subsequent years; as respects sur-tax for the year of assessment beginning on the 6th day of April, 1945, and subsequent years; and as respects excess profits tax and national defence contribution for any chargeable accounting period beginning on or after the first day of January, 1946, and for the unexpired portion of any chargeable accounting period current at that date.

ARTICLE XVII.

The present Agreement shall be deemed to have superseded the Agreements made on the 8th day of May, 1930, and the 3rd day of October, 1935, between the Government of the United Kingdom and the Government of Canada for reciprocal exemption from income tax in certain cases of profits accruing from the business of shipping and profits or gains accruing through an agency respectively, and those Agreements shall cease to have effect—

(a) in Canada, for the taxation year 1946 and subsequent years;

(b) in the United Kingdom, as respects income tax for the year of assessment beginning on the 6th day of April, 1946, and subsequent years, and as respects sur-tax for the year of assessment beginning on the 6th day of April, 1945, and subsequent years.

ARTICLE XVIII.

(1) The present Agreement shall continue in effect indefinitely but either of the Contracting Governments may, on or before the 30th day of June in any calendar year after the year 1947, give notice of termination to the other Contracting Government and, in such event, the present Agreement shall cease to be effective—

(a) in Canada, as respects income taxes, including sur-taxes, for any taxation year ending in or after the calendar year next following that in which such notice is given, and as respects excess profits tax for any fiscal period beginning on or after the first day of January in the calendar year next following that in which such notice is given and for the unexpired portion of any fiscal period current at that date;

(b) in the United Kingdom, as respects income tax for any year of assessment beginning on or after the 6th day of April in the calendar year next following that in which such notice is given; as respects sur-tax for any year of assessment beginning on or after the 6th day of April in the calendar year in which such notice is given; and as respects excess profits tax or national defence contribution for any chargeable accounting period beginning on or after the first day of January in the calendar year next following that in which such notice is given and for the unexpired portion of any chargeable accounting period current at that date.

(2) The termination of the present Agreement shall not have the effect of reviving any agreement or arrangement abrogated by the present Agreement or by agreements previously concluded between the Contracting Governments.

IN WITNESS whereof the undersigned, duly authorized thereto, have signed the present agreement and have affixed thereto their seals.

DONE at London, in duplicate, on the Fifth day of June, one thousand nine hundred and forty-six.

For the Government of the United Kingdom:

“HUGH DALTON”

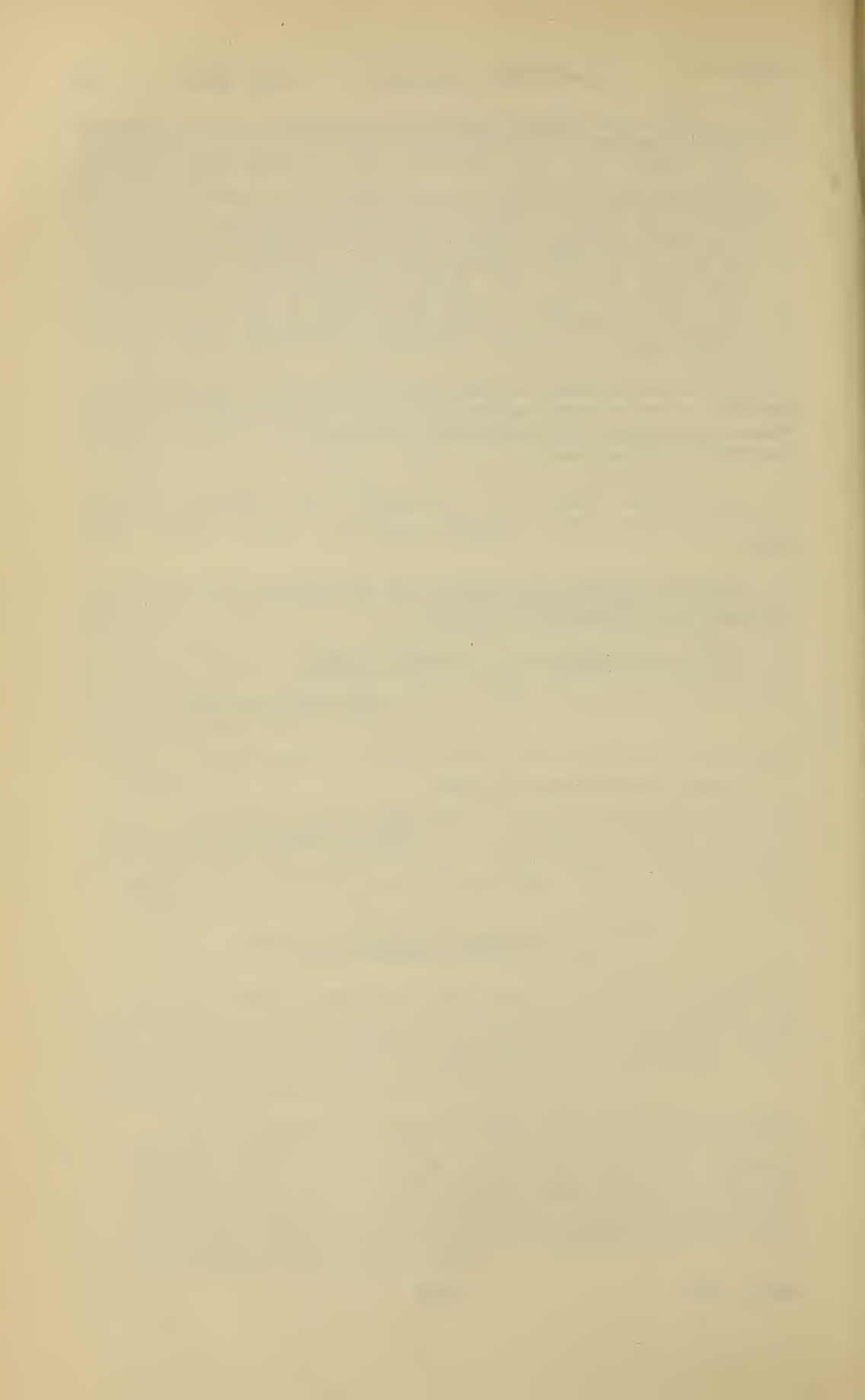
[Seal]

For the Government of Canada:

“W. L. MACKENZIE KING”

[Seal]

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.



10 GEORGE VI.

CHAP. 39.

An Act respecting a Succession Duty Agreement between Canada and the United Kingdom, signed at London, in England, on the Fifth day of June, 1946.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Canada—United Kingdom Succession Duty Agreement Act, 1946*. Short Title.

2. The Agreement entered into between Canada and the United Kingdom, set out in the Schedule to this Act, is approved and declared to have the force of law in Canada. Agreement approved.

3. In the event of any inconsistency between the provisions of this Act or of the said Agreement and the operation of any other law, and in particular the law relating to the taxation of the succession to property, the provisions of this Act and the Agreement shall, to the extent of such inconsistency, prevail. Inconsistent legislation.

4. (1) The Minister of National Revenue may make such orders and regulations as are, in his opinion, necessary for the purpose of carrying out the said Agreement or for giving effect to any of the provisions thereof. Orders and regulations.

(2) Orders and regulations made under this section shall be published in the *Canada Gazette* and laid before Parliament within fifteen days after they are made, if Parliament is then sitting, and if not, then within fifteen days after the commencement of the next ensuing session thereof. Published.
Laid before Parliament.

5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council published in the *Canada Gazette* and shall continue in force until a day to be fixed by proclamation of the Governor in Council published in the *Canada Gazette* following on the termination of the Agreement, and no longer. Coming into force.
Termination.

SCHEDULE.

AGREEMENT BETWEEN CANADA AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO DUTIES ON THE ESTATES OF DECEASED PERSONS.

Signed in London, June 5, 1946.

The Government of the United Kingdom, of Great Britain and Northern Ireland and the Government of Canada, desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to duties on the estates of deceased persons, have agreed as follows:—

ARTICLE I.

(1) The duties which are the subject of the present Agreement are:—

(a) In the United Kingdom, the estate duty imposed in Great Britain, and

(b) In Canada, the succession duty imposed by Canada.

(2) The present Agreement shall also apply to any other duties of a substantially similar character imposed by either Contracting Government subsequent to the date of signature of the present Agreement or by the Government of any territory to which the present Agreement is extended under Article VIII or applies under Article IX.

ARTICLE II.

(1) In the present Agreement, unless the context otherwise requires—

(a) The term “United Kingdom” means Great Britain and Northern Ireland.

(b) The term “Great Britain” means England, Wales and Scotland, and does not include the Channel Islands or the Isle of Man.

(c) The term “territory” when used in relation to one or the other Contracting Government means Great Britain or Canada, as the context requires.

(d) The term “duty” means the estate duty imposed in Great Britain or the succession duty imposed by Canada, as the context requires.

(2) In the application of the provisions of the present Agreement by one of the Contracting Governments, any term not otherwise defined shall, unless the context otherwise required have the meaning which it has under the laws of that Contracting Government relating to the duties which are the subject of the present Agreement.

ARTICLE III.

Where a person dies domiciled in any part of the territory of one Contracting Government, the situs of any of the following rights or interests, legal or equitable, which for the purposes of duty form or are deemed to form part of the estate of such person or pass or are deemed to pass in his death, shall, for the purposes of the imposition of duty and for the purposes of the credit to be allowed under Article V, be determined exclusively in accordance with the following rules, but in cases not within such rules the situs of such rights or interest shall be determined for these purposes in accordance with the laws in force in the territory of the other Contracting Government:—

(a) Rights or interests (otherwise than by way of security) in or over immovable property shall be deemed to be situated at the place where such property is located;

(b) Rights or interests (otherwise than by way of security) in or over tangible movable property, other than such property for which specific provision is hereinafter made, and in or over bank or currency notes, other forms of currency recognized as legal tender in the place of issue, negotiable bills of exchange and negotiable promissory notes, shall be deemed to be situated at the place where such property, notes, currency or documents are located at the time of death, or, if *in transitu*, at the place of destination;

(c) Debts, secured or unsecured and whether under seal or not, excluding the forms of indebtedness for which specific provision is made herein, shall be deemed to be situated at the place where the debtor was resident at the time of death;

(d) Bank accounts shall be deemed to be situated at the branch at which the account was kept;

(e) Securities issued by any government, municipality or public authority shall be deemed, if in bearer form, to be situated at the place where they are located at the time of death and, if inscribed or registered, to be situated at the place of inscription or registration;

(f) Shares, stock, debentures or debenture stock in a company (including any such property held by a nominee, whether the beneficial ownership is evidenced by scrip certificates or otherwise) shall be deemed to be situated at the place where the company was incorporated;

(g) Monies, payable under a policy of assurance or insurance, whether under seal or not, shall be deemed to be situated at the place where the policy provided that the monies shall be payable or, in the absence of any such provision, at the head office of the company;

(h) Shares in a partnership shall be deemed to be situated at the place where the business is principally carried on;

(i) Ships and aircraft and shares thereof shall be deemed to be situated at the place of registration of the ship or aircraft;

(j) Goodwill as a trade, business or professional asset shall be deemed to be situated at the place where the trade, business or profession to which it pertains is carried on;

(k) Patents, trade marks and designs shall be deemed to be situated at the place where they are registered;

(l) Copyright, franchises, and rights or licences to use any copyrighted material, patent, trade mark or design shall be deemed to be situated at the place where the rights arising therefrom are exercisable;

(m) Rights or causes of action *ex delicto* surviving for the benefit of an estate of a deceased person shall be deemed to be situated at the place where such rights or causes of action arose;

(n) Judgment debts shall be deemed to be situated at the place where the judgement is recorded;

Provided that if, apart from this paragraph, duty would be imposed by one Contracting Government on any property which is situated in its territory and passes under a disposition not governed by its law, this paragraph shall not apply to such property unless, by reason of its application or otherwise, duty is imposed or would but for some specific exemption be imposed thereon by the other Contracting Government.

ARTICLE IV.

(1) In determining the amount on which duty is to be computed, permitted deductions shall be allowed in accordance with the law in force in the territory in which the duty is imposed.

(2) Where duty is imposed by one Contracting Government on the death of a person who was not domiciled at the time of his death in any part of the territory of that Contracting Government but was domiciled in some part of the territory of the other Contracting Government, no account shall be taken, in determining the amount or rate of the duty so imposed, of property situated outside the former territory; provided that this paragraph shall not apply as respects duty imposed in Great Britain in the case of property passing under a disposition governed by the law of Great Britain.

ARTICLE V.

(1) Where one Contracting Government imposes duty by reason of a deceased person being domiciled in some part of its territory at the time of his death, that Contracting Government shall allow against so much of its duty (as otherwise computed) as is attributable to property situated in the territory of the other Contracting Government a credit (not exceeding the amount of the duty so attributable) equal to so much of the duty imposed in the territory of the other Contracting Government as is attributable to such property.

(2) Where Great Britain imposes duty on property passing under a disposition governed by its law, that Contracting Government shall allow a credit similar to that provided by the preceding paragraph of this Article.

(3) Where each Contracting Government imposes duty on any property which is deemed under Article III to be situated outside the territories of both Contracting Governments, each Contracting Government shall allow against so much of its duty (as otherwise computed) as is attributable to the property a credit which bears the same proportion to the amount of its duty so attributable or to the amount of the other Contracting Government's duty attributable to the same property, whichever is the less, as the former amount bears to the sum of both amounts.

(4) For the purposes of this Article, the amount of the duty of a Contracting Government attributable to any property shall be ascertained after taking into account any credit, allowance or relief, or any remission or reduction of duty, otherwise than in respect of duty payable in the territory of the other Contracting Government.

ARTICLE VI.

(1) Any claim for a credit or for a refund of duty founded on the provisions of the present Agreement shall be made within six years from the date of the death of the deceased person in respect of whose estate the claim is made, or, in the case of a reversionary interest where payment of duty is deferred until the date on which the interest falls into possession, within six years from that date.

(2) Any such refund shall be made without payment of interest on the amount so refunded.

ARTICLE VII.

(1) The taxation authorities of the Contracting Governments shall exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of the present Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the duties which are the subject of the present Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the duties which are the subject of the present Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) As used in this Article, the term "taxation authorities" means, in the case of Great Britain, the Commissioners of Inland Revenue or their authorized representative; in the case of Canada, the Minister of National Revenue or his authorized representative; in the case of Northern Ireland (to which the present Agreement applies under Article IX) the Minister of Finance or his authorized representative; and, in the case of any territory to which the present Agreement is extended under Article VIII, the competent authority for the administration in such territory of the duties to which the present Agreement applies.

ARTICLE VIII.

(1) Either of the Contracting Governments may, on the coming into force of the present Agreement or at any time thereafter while it continues in force, by a written notification of extension given to the other Contracting Government, declare its desire that the operation of the present Agreement shall extend, subject to such modifications as may be necessary, to all or any of its colonies, overseas territories, protectorates, or territories in respect of which it exercises a mandate or trusteeship, which impose duties substantially similar in character to those which are the subject of the present Agreement. The present Agreement shall, subject to such modifications (if any) as may be specified in the notification, apply to the territory or territories named in such notification as to the estates of persons dying on or after the date or dates specified in the notification (not being less than sixty days from the date of the notification) or, if no date is specified in respect of any such territory, on or after the sixtieth day after the date of such notification, unless, prior to the date on which the Agreement would otherwise become applicable to a particular territory, the Contracting Government to whom notification is given shall have informed the other Contracting Government in writing that it does not accept the notification as to that territory. In the absence of such extension, the present Agreement shall not apply to any such territory.

(2) At any time after the expiration of one year from the entry into force of an extension under paragraph (1) of this Article, either of the Contracting Governments may, by written notice of termination given to the other Contracting Government, terminate the application of the present Agreement to any territory to which it has been extended under paragraph (1), and in that event the present Agreement shall cease to apply as to the estates of persons dying on or after the date or dates (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or, if no date is specified, on or after the sixtieth day after the date of such notice, to the territory or territories named therein, but without affecting its continued application to Great Britain, Canada, or to any other territory to which it has been extended under paragraph (1) hereof.

(3) In the application of the present Agreement in relation to any territory to which it is extended by the United Kingdom or Canada, references to "Great Britain" or, as the case may be, "Canada", or to the territory of one (or of the other) Contracting Government, shall be construed as references to the first mentioned territory.

(4) The provisions of the preceding paragraphs of this Article shall apply to the Channel Islands and the Isle of Man as if they were colonies of the United Kingdom.

ARTICLE IX.

The present Agreement shall apply in relation to the estate duty imposed in Northern Ireland as it applies in relation to the estate

duty imposed in Great Britain, but shall be separately terminable in respect of Northern Ireland by the same procedure as is laid down in paragraph (2) of Article VIII.

ARTICLE X.

The present Agreement shall come into force on the date on which the last of all such things shall have been done in the United Kingdom and Canada as are necessary to give the Agreement the force of law in the United Kingdom and Canada respectively, and the Agreement shall be effective only as to—

(a) the estates of persons dying on or after that date; and

(b) the estate of any person dying before that date and after the 31st day of December, 1944, whose personal representative elects, in such manner as may be prescribed, that the provisions of the present Agreement shall be applied to his estate.

ARTICLE XI.

(1) The present Agreement shall remain in force for not less than three years after the date of its coming into force.

(2) If not less than six months before the expiration of such period of three years, neither of the Contracting Governments shall have given to the other Contracting Government written notice of its intention to terminate the present Agreement, the Agreement shall remain in force after such period of three years until either of the Contracting Governments shall have given written notice of such intention, in which event the present Agreement shall not be effective as to the estates of persons dying on or after the date (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or, if no date is specified, on or after the sixtieth day after the date of such notice.

IN WITNESS whereof the undersigned, duly authorised thereto, have signed the present Agreement and have affixed thereto their seals.

DONE at London, in duplicate, on the fifth day of June one thousand nine hundred and forty-six.

For the Government of the United Kingdom:

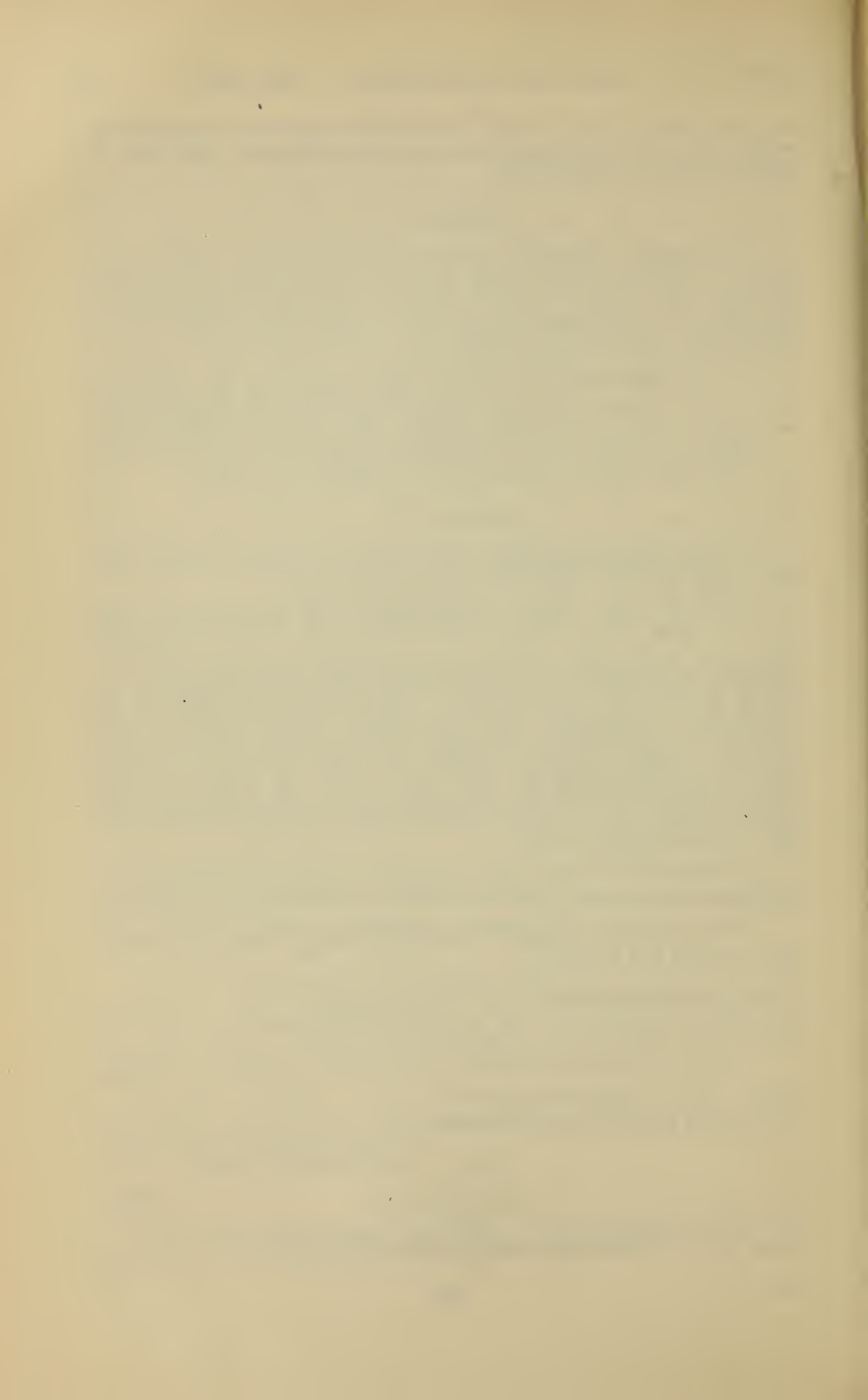
“HUGH DALTON”

[SEAL].

For the Government of Canada:

“W. L. MACKENZIE KING”

[SEAL].



10 GEORGE VI.

CHAP. 40.

An Act to establish The Canadian Commercial Corporation.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Canadian Commercial Corporation Act*. Short title.

2. In this Act, unless the context otherwise requires, Definitions.

(a) "Board" means the President and the directors of the Corporation; "Board."

(b) "by-law" means a by-law made under section eleven of this Act; "by-law."

(c) "civil service" has the same meaning as in the *Civil Service Act* but does not include the persons employed under this Act; "civil service."
R.S., c. 22.

(d) "Corporation" means the Canadian Commercial Corporation established by section three of this Act; "Corporation."

(e) "Minister" means the Minister of Trade and Commerce; and "Minister."

(f) "President" means the President of the Corporation. "President."

3. (1) There is hereby established, for the purposes set forth in section four of this Act, a corporation to be known as the Canadian Commercial Corporation consisting of a President appointed by the Governor in Council and holding office during pleasure and not more than nine or less than five directors all of whom shall be appointed by the Governor in Council and hold office during pleasure. Corporation established.
Constitution.

(2) The first President of the Corporation is Maxwell Weir Mackenzie, Deputy Minister, Department of Trade and Commerce. First President.

(3) The President's remuneration, if he is not a member of the public service, shall be fixed by the Governor in Council. President's remuneration.

First
directors.

(4) The first directors of the Corporation are Hector Brown McKinnon, President Commodity Prices Stabilization Corporation, David Sim, Deputy Minister (Customs and Excise), Department of National Revenue, Vincent William Scully, Deputy Minister Department of Reconstruction and Supply, Donovan Bartley Finn, Deputy Minister Department of Fisheries, Leo Paul Saint-Amour, Assistant Deputy Governor Bank of Canada, and William Davidson Low, Assistant to General Purchasing Agent, Canadian National Railways.

Agency of
His Majesty.

(5) The Corporation is for all its purposes an agent of His Majesty and its powers may be exercised only as an agent of His Majesty.

Purposes.

4. (1) The Corporation is established for the following purposes:—

- (a) to assist in the development of trade between Canada and other nations, and
- (b) to assist persons in Canada
 - (i) to obtain goods and commodities from outside Canada; and
 - (ii) to dispose of goods and commodities that are available for export from Canada.

Directions.

(2) The Corporation shall comply with any general or special direction given by the Governor in Council or the Minister with reference to carrying out its purposes.

Powers.

5. (1) The Corporation may do such things as it deems expedient for, or conducive to, the attainment of the purposes set forth in section four of this Act; and, for greater certainty, but not so as to restrict the generality of the foregoing, the Corporation may carry on the business of:—

- (a) importing goods or commodities into Canada, and
- (b) exporting goods or commodities from Canada, either as principal or as agent, in such manner and to such extent as it deems advisable to achieve the said purposes.

Generality
not restricted.

(2) The generality of subsection one of this section is not restricted by any provision of this Act other than section four thereof.

Employment
of officers and
servants,
R.S., c. 22.
Conditions,
remunera-
tion.

6. (1) The Corporation may, notwithstanding the *Civil Service Act* or any other statute or law, employ such officers or servants as it deems necessary to carry out this Act and may determine their conditions of employment and their remuneration which shall be paid by the Corporation.

Control and
supervision.

(2) The Corporation has, under the Minister, the control and supervision of the officers and servants employed under this Act.

7. (1) The Corporation shall establish its head office in Ottawa and may establish such branch offices, either inside or outside Canada, as it deems necessary to carry out this Act.

Head office.
branches.

(2) The Corporation may provide office accommodation, supplies and equipment for the Board and persons employed under this Act.

Office accom-
modation,
supplies,
equipment

8. (1) The Minister of Finance shall, on the request of the Minister of Trade and Commerce, from time to time deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister:—

Grants and
advances to
Corporation.

(a) an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund at any time while this Act is in force; and

(b) any other advances or grants to the Corporation that are otherwise authorized to be made by Parliament from the Consolidated Revenue Fund.

(2) The Corporation shall retain, for the purposes of this Act, all moneys received by it in the course of its business.

Corporation
to retain
moneys
received.

(3) All moneys that are placed to its credit under this section and all moneys received by it in the course of its business shall be administered by the Corporation exclusively in furtherance of the purposes for which it is constituted.

Administra-
tion of
moneys.

(4) The Corporation shall establish and maintain an accounting system satisfactory to the Minister and shall, wherever required by him, render detailed accounts of its receipts and expenditures for such period or to such day as he designates, and all books or records of accounts, bank books and papers of the Corporation shall at all times be open to the inspection of the Minister or such person as he may designate.

Accounting.

(5) The accounts of the Corporation shall be audited by the Auditor General and his report shall be included in the annual report of the Corporation.

Audit

(6) Notwithstanding the other provisions of this section the Corporation shall, if the Minister so directs, pay to the Receiver General of Canada any part of the moneys administered by it that the Minister considers to be in excess of the amount required for the purposes of this Act.

Excess
moneys re-
payable to
Receiver
General
when
directed.

9. The Corporation may, on behalf of His Majesty, contract in its corporate name without specific reference to His Majesty.

Capacity as
a corporate
entity.

10. The Corporation may sue and be sued in respect of any right or obligation acquired or incurred by it on behalf of His Majesty as if the right or obligation had been acquired or incurred on its own behalf.

Sue and be
sued.

By-laws.

11. The Corporation may, subject to the approval of the Governor in Council, make such by-laws as it may deem necessary to carry out this Act.

Corporation to act by resolution of the Board.

12. (1) The Corporation shall act by resolution of the Board which shall meet from time to time as required by by-law or on reasonable notice given by the President or any two directors at such convenient place as may be specified in the notice.

Chairman of Board.

(2) The President, or, in his absence, such person as may be appointed under the by-laws or by the directors, shall be chairman of the Board.

Quorum.

(3) Five members of the Board are a quorum if not less than three of them are directors who are not executive officers of the Corporation.

Annual report.

13. (1) The Corporation shall, as soon as possible after the thirty-first day of March in each year, and in any event within three months thereof, submit to the Minister an annual report of its affairs and operations during the twelve-month period ending on the thirty-first day of March containing its financial statements and such information as is required to be furnished to shareholders by a company incorporated under *The Companies Act, 1934*, and such other information as the Minister may prescribe and the Minister shall forthwith lay the said report before Parliament, if Parliament is then in session, or within fifteen days of the commencement of the next session of Parliament.

1934, c. 33.

Other reports.

(2) The Corporation shall, in addition to making an annual report under subsection one of this section, make to the Minister such other reports of its affairs and operations or of any particular transaction or part of its business as the Minister may require.

R.S., c. 24.

Pension fund.

14. (1) The *Civil Service Superannuation Act* is not applicable to officers and servants employed under this Act but the Corporation may, with the approval of the Governor in Council, establish and support a pension fund or make other pension or superannuation arrangements for the benefit of officers and servants employed under this Act and their dependents.

Contributor to Civil Service Superannuation Act.

(2) Notwithstanding subsection one of this section or any other statute or law, a person who, immediately prior to his employment under this Act, was a contributor under the *Civil Service Superannuation Act* continues while employed under this Act to be a contributor under the said *Superannuation Act*; and, for the purposes of the said *Superannuation Act*, his service under this Act shall be counted as service in the civil service and he, his widow, children or other dependents, if any, or his legal representatives, may be granted the respective allowances or gratuities provided by the said *Superannuation Act*.

(3) Where a person who was a civil servant immediately before his employment under this Act is retired from employment under this Act, he may, in accordance with regulations made under the *Civil Service Act*, be assigned to a position in the civil service of the class from which he was so retired or for which he is qualified, or, in the alternative, be granted the same allowance or gratuity under the *Civil Service Superannuation Act* as he might have been granted if he were retired under like circumstances from a position in the civil service.

Former civil servant retired under this Act.

Superannuation rights preserved.

(4) A person employed under this Act, who immediately prior to his employment, held a position in the civil service or was an "employee" within the meaning of the *Civil Service Act*, retains and is eligible to receive all the benefits, except salary as a civil servant, that he would have been eligible to receive had he remained under that Act.

Former civil servant prior to employment under this Act retains rights under Civil Service Act.

(5) The *Government Employees Compensation Act* applies to officers and servants employed under this Act and for the purposes of the said *Government Employees Compensation Act* such officers and servants shall be deemed to be employees in the service of His Majesty.

Government Compensation Act to apply.

R.S., c. 30.

15. (1) The Corporation shall, on the day this Act comes into force, take possession of all property in the custody, possession or control of the Canadian Export Board and such property shall, for the purposes of legal proceedings, be deemed to have been acquired by the Corporation on behalf of His Majesty.

Acquisition of property of the Canadian Export Board.

(2) From the day this Act comes into force, all rights and obligations acquired or incurred by the Canadian Export Board shall, for the purposes of legal proceedings, be deemed to have been acquired or incurred by the Corporation on behalf of His Majesty.

Rights and obligations acquired.

16. The Canadian Commercial Corporation Order (P.C. 1218) made by the Governor in Council on the twenty-ninth day of March, nineteen hundred and forty-six under *The National Emergency Transitional Powers Act, 1945*, is revoked and anything at any time done by or pursuant to that order shall be deemed to have been done at that time by or pursuant to this Act.

Order in Council revoked.

1945, (2nd sess.) c. 25.

17. (1) This Act shall expire sixty days after the commencement of the first session of Parliament commencing in the year one thousand nine hundred and forty-nine.

(2) Section nineteen of the *Interpretation Act* shall apply upon the expiry of this Act as if this Act had then been repealed.

R.S., c. 1.

10 GEORGE VI.

CHAP. 41.

An Act respecting the construction of a line of railway by Canadian National Railway Company from Barraute to Kiask Falls on the Bell River, in the Province of Quebec.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The Governor in Council may provide for the construction and completion prior to the thirty-first day of December, one thousand nine hundred and fifty, by Canadian National Railway Company (hereinafter called “the Company”) of a line of railway mentioned or referred to in the Schedule to this Act.

Construction
and
completion.

2. The certificate of the Minister of Transport as to the mileage of the said line of railway shall for the purposes of this Act be conclusive, but the Minister of Transport may issue interim certificates from time to time based upon estimated mileage, a final certificate being ultimately issued by the Minister of Transport to accord with the miles and fractions of miles actually constructed.

Certificates
of mileage.

3. The mileage of the said line of railway and the amount to be expended on the construction thereof and the average expenditure per mile as set out in the Schedule to this Act are estimates only but neither the Minister of Transport in issuing certificates under section two of this Act, nor the Company in performing the work of construction and completion or in issuing its securities shall, unless by consent of Parliament, exceed such estimates respectively by more than fifteen per centum.

Mileage and
expenditures
estimates
only.

Exceeding
estimates by
consent of
Parliament.

4. Should it appear to the Company upon making final survey of the said line of railway that the expenditure involved in the completion thereof will exceed the limits

Approval of
Parliament
to exceed
expenditure.

of expenditure specified in this Act, the Company shall not commence nor proceed with the work upon the said line of railway without first obtaining the approval of Parliament.

Competitive
bids or
tenders.

5. The Company shall adopt the principle of competitive bids or tenders in respect of the construction of the said line of railway in so far as the Company decides not to perform such work or any part thereof with its own forces, but the Company shall not be bound to accept the lowest or any bid or tender made or obtained nor be precluded from negotiating for better prices or terms.

Issue of
securities
covering
cost of
construction.

6. Subject to the provisions of this Act and the approval of the Governor in Council, the Company may issue notes, obligations, bonds, debentures or other securities (hereinafter called "securities") bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, in respect of the cost of the construction of the said line of railway.

Temporary
loans to
Company
out of
C.R. Fund.

7. (1) To enable the work of construction and completion of the said line of railway to proceed forthwith, the Minister of Finance, with the approval of the Governor in Council, may make temporary loans to the Company out of the Consolidated Revenue Fund, upon applications for such loans, approved by the Minister of Transport, made from time to time by the Company to the Minister of Finance, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may determine and secured by securities which the Company is authorized to issue from time to time under the provisions of section six of this Act.

Definitive
securities
to repay
loans.

(2) Should any such temporary loans be made, definitive securities may subsequently be issued and guaranteed under the provisions of this Act to repay such loans or any part thereof.

Government
guarantee
of securities.

8. (1) The Governor in Council may authorize the guarantee of the principal and interest of the securities, which the Company may issue from time to time under the provisions of this Act.

Terms and
conditions
of guarantees.

(2) The guarantee may be in such form and subject to such terms and conditions as the Governor in Council may determine to be appropriate and applicable thereto and may be signed on behalf of His Majesty by the Minister of Finance or the Acting Minister of Finance or by such other person as the Governor in Council may from time to time designate and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with.

(3) Any such guarantee may be either a general guarantee covering the total amount of the issue or be a separate guarantee endorsed on each obligation. General or separate guarantee.

(4) With the approval of the Governor in Council temporary guarantees may be made, to be subsequently replaced by permanent guarantees. Temporary guarantees replaceable by permanent.

9. (1) The proceeds of any sale, pledge, or other disposition of any guaranteed securities shall be deposited in the first place either in the Consolidated Revenue Fund or to the credit of the Minister of Finance and Receiver General of Canada in trust for the Company in one or more banks designated by him. Proceeds of sale of guaranteed securities.

(2) The Board of Directors of the Company may from time to time authorize application to be made to the Minister of Transport for the release of any part of the proceeds deposited as aforesaid to the Company for the purpose of meeting expenditures in respect of the construction of the said line of railway, and the Minister of Transport may approve the said applications and upon the request of the Minister of Transport, the Minister of Finance may release the amount or amounts of such applications or part thereof accordingly. Application for release of proceeds.

10. The Minister of Transport shall present to Parliament during the first ten days of each session held prior to the date mentioned in section one of this Act a statement showing in detail the nature and extent of the work done under the authority of this Act during the previous calendar year, and the expenditure thereon, and the estimated expenditure for the current calendar year, together with the amount of any advances made under the provisions of section seven of this Act and the amount of such advances reimbursed, and all further information as the Minister of Transport may direct. Report to Parliament

SCHEDULE.

Location	Mileage	ESTIMATES	
		To be expended	Average expenditure per mile
		\$ cts.	\$ cts.
From Barraute to Kiask Falls on the Bell River, in the Province of Quebec.....	55	4,125,000 00	75,000 00

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 42.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1946, and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

1931, cc. 22, 23;
1932, cc. 6, 15,
25, 26;
1932-33, c. 34;
1935, c. 17;
1936, c. 27;
1937, c. 6;
1938, c. 43;
1939, c. 38;
1940, c. 24;
1940-41, c. 12;
1942-43, c. 22;
1943-44, c. 22;
1944-45, c. 14;
1945, c. 14.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1946*. Short title.

2. Subject to the provisions of this Act and the approval of the Governor in Council, the Canadian National Railway Company (herein called "the National Company") may issue notes, obligations, bonds, debentures or other securities (herein called "securities") bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide the amounts necessary to meet in whole or in part capital expenditures made or capital indebtedness incurred during the calendar year 1946 by or on behalf of any companies or railways comprised in the National Railway System as defined in *The Canadian National Railways Capital Revision Act, 1937*, on any or all of the following accounts, such expenditures or indebtedness being (herein called "authorized expenditures")— Power to issue securities for capital expenditures.
1937, c. 22.

Additions and Betterments (less retirements).....	\$14,000,000
New Equipment.....	8,863,000
Acquisition of Manitoba Railway.....	7,000,000
Acquisition of Securities.....	410,000
Retirement of Maturing Capital Obligations, including Sinking Fund and equipment principal payments.....	9,777,000
	<hr/> \$40,050,000

Less: Available from Reserves for Depreciation and Debt Discount Amor- tization.....	17,500,000
	<u>\$22,550,000</u>

Proviso.

Provided, however, that for such purposes the aggregate principal amount at any one time outstanding of the securities which the National Company is authorized by this section to issue from time to time shall not exceed the sum of \$22,550,000 being the total of the items hereinbefore set out.

Minister
of Finance
may make
temporary
loans for
capital
expenditures.

3. The Minister of Finance, with the approval of the Governor in Council, may make temporary loans to the National Company out of the Consolidated Revenue Fund for the purpose of meeting authorized expenditures, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may determine and secured by securities which the National Company is authorized to issue from time to time under the provisions of section two of this Act, upon applications for such loans approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance:

Proviso.

Provided, however, that the aggregate principal amount at any one time outstanding of the loans which the Minister of Finance is hereby authorized to make from time to time to the National Company shall not exceed the sum of \$22,550,000.

Issue and
guarantee of
substituted
securities.

4. Should any such temporary loans be made within the limits aforesaid, definitive securities may subsequently be issued and guaranteed under the provisions of this Act to repay such loans or any part thereof.

Power to
aid other
companies.

5. The National Company may aid and assist, in any manner, any other or others of the said companies and railways and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any other or others of the said companies and railways from time to time:—

(a) Apply the proceeds of any issue of securities in meeting authorized expenditures on its own account or on account of any other or others of the said companies and railways;

(b) Make advances for the purpose of meeting authorized expenditures to any other or others of the said companies and railways, upon or without any security, at discretion.

6. The Governor in Council may authorize the guarantee of the principal and interest of the securities, which the National Company may issue from time to time under the provisions of this Act. Guarantee.

7. (1) The guarantee or guarantees may be in such forms and subject to such terms and conditions as the Governor in Council may determine to be appropriate and applicable thereto and may be signed on behalf of His Majesty by the Minister of Finance or the Acting Minister of Finance or by such other person as the Governor in Council may from time to time designate and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with. Form and terms of guarantee.

(2) Any such guarantee may be either a general guarantee covering the total amount of the issue or be a separate guarantee endorsed on each obligation. Method of guarantee.

(3) With the approval of the Governor in Council temporary guarantees may be made, to be subsequently replaced by permanent guarantees. Temporary guarantees.

8. (1) The proceeds of any sale, pledge, or other disposition of any guaranteed securities shall be deposited in the first place either in the Consolidated Revenue Fund or to the credit of the Minister of Finance and Receiver General of Canada in trust for the National Company in one or more banks designated by him. Proceeds paid to credit of Minister of Finance in trust.

(2) The Board of Directors of the National Company may from time to time authorize application to be made to the Minister of Transport for the release of any part of the proceeds deposited as aforesaid to the National Company for the purpose of meeting specified authorized expenditures within the respective limits, mentioned in section two of this Act, and the Minister of Transport may in his discretion approve the said applications and upon the request of the Minister of Transport, the Minister of Finance may release the amount or amounts of such applications or part thereof accordingly. Application for the release of any part of the proceeds.

10 GEORGE VI.

CHAP. 43.

An Act respecting Civilian War Pensions and Allowances

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. This Act may be cited as *The Civilian War Pensions and Allowances Act*. Short title.

2. In this Act, unless the context otherwise requires, Definitions.
(a) "Commission" means the Canadian Pension Com- "Commis-
sion."
mission;

(b) "War" means the war waged by His Majesty and "War."
His Majesty's Allies against Germany and Germany's
Allies which for the purposes of this Act shall be
deemed to have commenced on the first day of Septem-
ber, one thousand nine hundred and thirty-nine, the
date or dates, as the case may be, of termination of
which will be such date or dates as may be proclaimed
by the Governor in Council.

3. All claims for pensions, allowances and compensation Claims to be
dealt with
as claims
under
Pension Act.
R.S., c. 157.
under this Act shall be dealt with and adjudicated upon in
like manner as claims under the *Pension Act* and all the
provisions of the *Pension Act* not inconsistent with this
Act shall, with such modifications as circumstances may
require, apply to every claim under this Act.

4. Every department of Government shall furnish the Information
and material.
Commission with such information and material as the
Commission may from time to time require for the purpose
of considering applications for pensions, allowances and
compensation under this Act.

PART I

CANADIAN MERCHANT SEAMEN, SALT-WATER FISHERMEN.

Interpretation.

5. In this Part, unless the context otherwise requires, Definitions.
(a) "Canadian national" means a Canadian National as "Canadian
national."
R.S., c. 21.
defined in the *Canadian Nationals Act*;

"Canadian salt-water fisherman."

(b) "Canadian salt-water fisherman" means a British subject who served upon a ship engaged in the fishing industry of Canada in Canadian tidal waters;

"Canadian ship."

(c) "Canadian ship" means a ship of Canadian registry or licence certified as such by the Director of Marine Services of the Department of Transport, but does not include a ship under bareboat charter to any charterer resident outside Canada;

"Certified non-Canadian ship."

(d) "certified non-Canadian ship" means a ship, other than a Canadian ship, when employed on a voyage that the Director of Marine Services of the Department of Transport certifies was essential to the prosecution of the War on behalf of His Majesty or His Majesty's allies;

"enemy action, or counter-action against the enemy."

(e) "enemy action, or counter-action against the enemy" includes extraordinary marine hazards occasioned by the War and encountered by a Canadian ship or by a certified non-Canadian ship when employed on a voyage that in the opinion of the Commission was essential to the prosecution of the War on behalf of His Majesty or His Majesty's allies;

"ship."

(f) "ship" includes every description of vessel used in navigation not propelled by oars.

Canada Shipping Act, 1934 to apply. 1934, c. 44

6. For the purposes of this Part the class of a vessel, the nature of the trade in which a vessel is engaged, and the status of the members of the crew, shall be determined according to the provisions of the *Canada Shipping Act, 1934*, and regulations made thereunder.

Pensions for Disability and Death.

Rates of pension.

R.S., c. 157.

7. (1) Subject to this Part, pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the *Pension Act* for members of the naval forces of Canada, to or in respect of,

(a) persons who, while serving upon any Canadian ship;

(b) Canadian nationals who, while serving upon any certified non-Canadian ship; and

(c) Canadian salt-water fishermen who, while serving upon a ship engaged in the fishing industry of Canada in Canadian tidal waters,

during the War and as a direct result of enemy action, or counter-action taken against the enemy, suffer injury or disease or aggravation thereof resulting in disability or death.

When injury or disease deemed to have been suffered while serving upon Canadian or non-Canadian ship.

(2) For the purposes of this Part, injury or disease or aggravation thereof shall be deemed to have been suffered while serving upon a Canadian ship or upon a certified non-Canadian ship where it is suffered by a person while he is out of Canada and

- (a) is proceeding by sea or by land or by air to a Canadian ship or to a certified non-Canadian ship for the purpose of being in the service thereof;
- (b) is returning by sea or by land or by air to Canada or to the country of which he is a citizen or national, from a Canadian ship or from a certified non-Canadian ship after being in the service thereof; or
- (c) is on leave from a Canadian ship or from a certified non-Canadian ship that is in a port outside Canada.

8. The rate of pension to be awarded to or in respect of a person mentioned in section seven of this Act shall be determined according to the rank or rating of the naval forces of Canada assigned to such person's status by the following table:

Rate of
pension
to be
determined
according
to rank or
rating.

TABLE.

A. *Pensions for Personnel of Canadian Ships or Certified non-Canadian Ships.*

<i>Status.</i>	<i>Rank or Rating of the Naval Forces.</i>
(a) <i>Ship in Foreign Trade</i>	
(i) Master.....	Commander
(ii) Chief Officer.....	Lieutenant-Commander
(iii) Chief Engineer.....	Commander
(iv) Second Engineer.....	Lieutenant-Commander
(v) Other Navigating and Engineer Officers	
Purser.....	Lieutenant
Surgeon.....	
Chief Steward.....	
Wireless Officer of 10 years or more seniority.....	
(vi) All other officers.....	Sub-Lieutenant
(b) <i>Ship in Home Trade</i>	
(i) Master.....	Lieutenant
(ii) All other officers.....	Sub-Lieutenant
(c) <i>Ship in Inland and Minor Waters Trade</i>	
(i) Master.....	Lieutenant
(ii) All other officers.....	Sub-Lieutenant
(d) <i>All trades</i>	
(i) All other members of the crew.....	Able Seaman
(e) <i>Pilots</i>	
(i) Licensed Pilots.....	Lieutenant
(ii) Licensed Apprentice Pilots.....	Sub-Lieutenant

B. Pensions for Canadian Salt-Water Fishermen

- (a) Master of fishing boats of
60 registered tons or over..Lieutenant
- (b) Master of other fishing
boats.....Sub-Lieutenant
- (c) Other members of the crew.Able Seaman

Application
to be made
within
one year.

9. (1) Subject to subsection two of this section no pension shall be awarded under this Part unless an application is made therefor within one year after the occurrence of the death or disability in respect of which the pension is claimed.

Extension
of time.

(2) Where it is established to the satisfaction of the Commission that

(a) lack of communication facilities prevented a person from making an application within the time limited by subsection one of this section; or

(b) a dependent of a person in respect of whose death a pension is claimed did not receive notice of the death in time to enable him to make an application within the time limited by subsection one of this section, the Commission may, on special application in that behalf, extend the time within which an application for pension may be made.

If compen-
sation
otherwise
payable.

10. No pension shall be awarded under this Part in respect of any disability or death for which compensation is payable under any workmen's compensation or similar laws unless evidence satisfactory to the Commission is provided that a claim for such compensation has not been made and unless the person entitled to such compensation submits to the Commission a waiver, in a form approved by the Commission, of all claims for such compensation in respect of such disability or death.

Presumption
of death.

11. The Commission may for the purposes of this Part presume death in every case where, according to the evidence available as to the circumstances surrounding the disappearance of the person whose death is in question or loss of the ship upon which he was serving, the Commission is satisfied beyond a reasonable doubt that the death has in fact occurred.

Deduction
from pension.

12. Notwithstanding anything in this Part, the Commission shall deduct from the pension otherwise payable under this Part to any person in respect of death or disability of a Canadian national who served on a certified non-Canadian ship, the amount of pension payable to such person in respect of such death or disability under the laws of the country in which the ship was registered or licensed or to which it was chartered.

13. Notwithstanding anything in this Part, where a person entitled to a pension under this Part is not a Canadian citizen and is not a resident of Canada the Commission may, in lieu of that pension, award such pension or such lump sum as the Commission deems commensurate with the pension that would be payable under this Part to such person if he were a Canadian citizen or a resident of Canada, having regard to comparative living costs and such other matters that may affect the value of the pension, but no pension or amount awarded under this section shall exceed the amount of pension that would be payable to such person under this Part if he were a Canadian citizen or a resident of Canada.

Where person entitled not a Canadian citizen and not a resident of Canada.

Detention Allowances.

14. (1) In any case where

(a) a person, while serving upon a Canadian ship during the War; or

(b) a Canadian national, while serving upon a certified non-Canadian ship, or upon a ship engaged in the fishing industry of Canada in Canadian tidal waters

is detained by a foreign country and by reason of such detention payment of remuneration to him or on his behalf for such service is discontinued, in whole or in part, by his employer, the Commission may, subject to this section, award to such person a detention allowance equal to the amount by which the remuneration received by him immediately prior to such detention was so diminished.

Commission may award detention allowances.

(2) In the case of a person who served upon a ship engaged in the fishing industry and who, at the time of his detention was engaged in a profit-sharing venture, the rate of remuneration received by him immediately prior to his detention shall, for the purposes of subsection one of this section, be deemed to be the average monthly remuneration received by him for the twelve months immediately preceding his detention.

Average monthly remuneration.

(3) In the case of a Canadian national who served upon a certified non-Canadian ship the Commission shall deduct from the allowance otherwise payable to him under this section the amount of any detention or similar allowance payable to him under the laws of the country in which the ship was registered or licensed or to which it was chartered.

Deduction

15. The Commission may pay to the dependents of a person to whom an allowance is awarded under section fourteen of this Act such portion of the allowance as the Commission in its discretion deems reasonable, and the remainder of the amount so awarded shall be paid to such person or to his legal representatives upon termination of the detention in respect of which the allowance was awarded.

Payment to dependents.

PART II.

AUXILIARY SERVICES PERSONNEL.

Interpretation.

Definitions

"helper."

16. In this Part, unless the context otherwise requires, (a) "helper" means a person who was employed and paid by Canadian Legion War Services Inc., The National Council of the Young Men's Christian Association of Canada, Knights of Columbus Canadian Army Huts, or Salvation Army Canadian War Services, to assist supervisors and who proceeded from Canada for attachment to

(i) the Canadian naval forces under the authority of the Chief of Naval Personnel;

(ii) active units and formations of the Canadian military forces under the authority of the Adjutant-General; or

(iii) active units and formations of the Canadian air forces under the authority of the Air Member for Personnel;

"member of the Overseas Headquarters Staff."

(b) "member of the Overseas Headquarters Staff" means a person who is not a supervisor or helper and who was a member of the Headquarters Staff of, and was employed and paid by Canadian Legion War Services Inc., The National Council of the Young Men's Christian Association of Canada, Knights of Columbus Canadian Army Huts, or Salvation Army Canadian War Services, and who proceeded from Canada under the authority of the Chief of Naval Personnel, the Adjutant-General or Air Member for Personnel;

"supervisor."

(c) "supervisor" means an authorized field representative of Canadian Legion War Services Inc., The National Council of the Young Men's Christian Association of Canada, Knights of Columbus Canadian Army Huts, or Salvation Army Canadian War Services, who directly provided services and recreational equipment to any of the naval, military or air forces of Canada and who was selected and approved by, and proceeded from Canada under the authority of the Chief of Naval Personnel, the Adjutant-General or Air Member for Personnel.

Supervisors.

Rates of pension to supervisors

17. In respect of their service as supervisors rendered between the time of embarkation for service outside of Canada and the termination of such service by the appropriate naval, military or air force authorities, pensions

shall be awarded in accordance with the rates set forth in Schedules A and B of the *Pension Act* for Captain (Military) to or in respect of supervisors who suffer injury or disease or aggravation thereof resulting in disability or death attributable to or incurred during such service.

Helpers.

18. In respect of their service as helpers rendered between the time of embarkation for service outside of Canada and the termination of such service by the appropriate naval, military or air force authorities, pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the *Pension Act* for Lieutenant (Military) to or in respect of helpers who suffer injury or disease or aggravation thereof resulting in disability or death attributable to or incurred during such service.

Rates of pension to helpers.

Overseas Headquarters Staff.

19. Subject to section twenty of this Act, pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the *Pension Act* for Lieutenant (Military) to or in respect of members of the Overseas Headquarters Staff who, during their service as such and as a direct result of enemy action, or counter-action against the enemy during the War, suffer injury or disease or aggravation thereof resulting in disability or death.

Rates of pension to members of Overseas Headquarters Staff.

20. Whenever the appropriate naval, military or air force authorities certify that a member of the Overseas Headquarters Staff carried on duties with responsibilities comparable with those of an officer of higher rank than that of Lieutenant, the pension to be awarded under section nineteen of this Act shall be that set forth in Schedules A and B of the *Pension Act* for Captain (Military).

If members carried on duties comparable to those of officers of higher rank.

PART III.

CORPS OF (CIVILIAN) CANADIAN FIRE FIGHTERS FOR SERVICE IN THE UNITED KINGDOM.

21. Subject to this Part, pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the *Pension Act* for members of the military forces of Canada, to or in respect of members of the Corps of (Civilian) Canadian Fire Fighters for Service in the United Kingdom who suffer injury or disease or aggravation thereof resulting in disability or death attributable to or incurred during their service as members of the said Corps in accordance with the provisions of the *Pension Act*.

Rates of pension to Fire Fighters.

Determined according to rank or rating.

22. The rate of pension to be awarded to or in respect of a member of the Corps of (Civilian) Canadian Fire Fighters for Service in the United Kingdom shall be determined according to the rank or rating of the military forces of Canada assigned to such member's status by the following table:—

TABLE.	
Status.	Rank or Rating of the Military Forces.
Commanding Officer.....	Lt.-Colonel (Military)
Divisional Officer.....	Major (Military)
Column Officer.....	Captain (Military)
Senior Company Officer.....	Lieutenant (Military)
Company Officer.....	
Section Leader, Leading Fire-	
man, Senior Fireman, Fire-	
man and Junior Fireman.	

PART IV.

ROYAL CANADIAN MOUNTED POLICE.

Claims referred to Commission. R.S., c. 160.

23. (1) All claims for compensation under section twenty-one A of the *Royal Canadian Mounted Police Act* shall be referred to the Commission for consideration and adjudication, and the Commission shall assess the degree of disability in respect of which compensation may be awarded under the said section.

Rates of compensation.

(2) Compensation shall be awarded at such rate and in such manner as the Governor in Council may from time to time prescribe under section twenty-one A of the *Royal Canadian Mounted Police Act*.

At the rate when compensation first awarded.

(3) Where an assessment is made under this section and subsequently the Commission re-assesses the degree of disability, the compensation shall be paid according to the rates applicable at the time compensation was first awarded.

PART V.

ROYAL CANADIAN MOUNTED POLICE—SPECIAL CONSTABLES.

Interpretation.

Definitions. "Special constable" defined.

24. In this Part, unless the context otherwise requires, "special constable" means a person specially engaged and employed by the Royal Canadian Mounted Police under

the authority of the Governor in Council for the particular duty of mounting guard at vulnerable points throughout Canada or for any other similar duty during the War.

Pensions for Disability and Death.

25. Subject to this Part, pensions shall be awarded to or in respect of special constables who during the War and as a direct result of the performance of their duties as special constables, suffer injury or disease or aggravation thereof resulting in disability or death.

Pensions of special constables.

26. The pension to be awarded under this Part in respect of disability shall be awarded at such rate and in such manner as the Governor in Council may from time to time prescribe under section twenty-one A of the *Royal Canadian Mounted Police Act*.

Rate and manner.

27. The pensions to be awarded under this Part in respect of death shall be awarded in accordance with the provisions of section seventy-six of the *Royal Canadian Mounted Police Act* and for the purposes of that section the pay and allowances which would have been permitted for pension purposes shall be the actual pay and allowances of which the special constable was in receipt at the time of his death.

Provisions applicable.

28. Where a special constable is in receipt of a disability pension under the *Pension Act* the amount of pension payable under this Part shall not at any time exceed the amount by which the pension authorized by the *Pension Act* for total disability exceeds the pension of which he is in receipt under the *Pension Act*.

Amount of pension not to exceed that authorized by Pension Act.

29. No pension shall be awarded under this Part for any disability in respect of which a pension is awarded under the *Pension Act*.

Not applicable if Pension Act applies.

30. No pension shall be awarded under this Part to or in respect of a special constable until he ceases to be a special constable.

Award on ceasing to be special constable.

31. Unless it is established to the satisfaction of the Commission that the evidence upon which the application for pension is based was not in the possession of the applicant or could not reasonably have been obtained by such applicant within the times hereinafter prescribed, no pension for death shall be awarded under this Part in respect of a special constable unless application is made therefor within one year after his death and no pension for disability

Application to be made within one year after death.

One year after ceasing to be special constable.

shall be awarded under this Part to or in respect of a special constable unless application is made therefor within one year after he ceased to be a special constable.

Widow and
children only.

32. No pension for death shall be awarded under this Part to or in respect of any dependent other than the widow and children of the special constable on account of whose death pension is claimed.

PART VI.

AIR RAID PRECAUTIONS WORKERS.

Interpretation.

Definitions.

"air raid
precautions
worker."

33. In this Part, unless the context otherwise requires,
(a) "air raid precautions worker" means a person registered as a volunteer worker in a designated area by an official body organized for air raid precautions purposes, a duly registered voluntary evacuation worker or a person designated as such by the Commission pursuant to section forty-four of this Act;

"designated
area."

(b) "designated area" means any area which has been so designated by the Governor in Council;

"serious or
prolonged dis-
ability."

(c) "serious or prolonged disability" does not include a disability of a degree less than twenty per centum estimated in the manner provided by subsection two of section twenty-four of the *Pension Act*;

"war service
injury."

(d) "war service injury" means, in the case of an air raid precautions worker other than a duly registered voluntary evacuation worker, any physical injury sustained during the War and arising out of and in the course of his duties as such as a direct result of enemy action, or counter-action against the enemy or action in apprehension of enemy attack or during a blackout, test or period of training duly authorized by the senior air raid precautions officer in the designated area in which such injury was sustained, and, in the case of a duly registered voluntary evacuation worker, means injuries arising out of and in the course of his duties as an evacuation worker.

Pensions for Disability and Death.

Rates appli-
cable.

34. Subject to this Part, pensions shall be awarded in accordance with the rates set forth in Schedules I and II to this Act in respect of serious or prolonged disability or death caused by a war service injury.

35. No pension shall be awarded under this Part in respect of a war service injury sustained by reason of the wilful negligence or improper conduct of the air raid precautions worker by or in respect of whom pension is claimed.

No pension in case of wilful negligence or improper conduct.

36. No pension in respect of a war service injury shall be paid under this Part to or in respect of any person during any period such person receives or is entitled to receive in respect of the same injury any grant, allowance, compensation, pension or other payment of a like nature, payable out of any public funds to which such person has not made a direct financial contribution, unless such grant, allowance, compensation, pension or other payment is less than the amount of the pension that would otherwise be payable under this Part in which case pension equal to the amount by which the pension that would otherwise be payable under this Part exceeds such other grant, allowance, compensation, pension or other payment, may be paid under this Part during such period.

If other pension or payment made.

37. (1) No pension shall be awarded under this Part to the widow of any person in respect of the death of such person unless she was wholly or to a substantial extent maintained by him at the time of his death, and unless she was married to him prior to the day the war service injury in respect of which pension is claimed was sustained.

Pensions to widows.

(2) No additional pension shall be awarded under this Part to any married man in respect of his wife unless she was wholly or to a substantial extent maintained by him immediately prior to the day the war service injury in respect of which such additional pension is claimed was sustained.

Pension to wife.

38. The Commission may, in its discretion, deduct from any additional pension payable under this Part in respect of any dependent, any amount payable by way of grant or allowance, whether payable out of public funds or otherwise, for the maintenance of such dependent.

Deduction.

39. Where any two persons to whom any pensions may be awarded under this Part are married to one another, pensions may be paid to them under this Part as if they were unmarried, but in every such case the additional pensions, if any, that may be awarded under this Part in respect of any dependent child or children shall be paid in respect of the injury to the husband unless the wife is not wholly or to a substantial extent maintained by him, in which case such additional pensions, if any, shall be paid in respect of the injury to the parent who is responsible for the support of such dependent child or children.

Married pensioner

Children.

40. No additional pension shall be awarded under this Part in respect of any child born more than nine months after the day the war service injury in respect of which any pension is payable was sustained.

In case of
male under 16
years of age
or female
under 17.

41. Where a person to whom a pension may be awarded under section thirty-four of this Act is a male under the age of sixteen years or a female under the age of seventeen years, no pension shall be paid to such person until such person, if a male, attains the age of sixteen years, or, if a female, attains the age of seventeen years, but the Commission may direct that, until such age is attained, the pension shall be administered for the benefit of such person in the manner provided by section sixteen of the *Pension Act*.

Application
to be made
within one
year.

42. No pension shall be awarded under this Part in respect of any disability unless application is made therefor within one year after the day the war service injury resulting in such disability was sustained, or in the case of a male under the age of sixteen years or a female under the age of seventeen years, within one year after the respective ages are attained, and no pension shall be awarded in respect of death unless application is made therefor within one year after the death.

Burial ex-
penses.

43. Where the death of an air raid precautions worker is attributable to war service injury or where at the time of death such worker was in receipt of a pension under this Part, and where his estate has not sufficient assets to pay the expenses of his burial, the Commission may, if such worker was not an in-patient under treatment in a hospital operated by the Department of Veterans Affairs, direct the payment of an amount not exceeding one hundred dollars in respect of such expenses.

Commission
may
designate
certain per-
sons as air
raid precau-
tions workers.

44. The Commission may designate as an air raid precautions worker any person who as an employee in an essential service, although unregistered as a volunteer worker, assisted in air raid precautions work consequent upon enemy action, or counter-action against the enemy or a duly authorized blackout.

PART VII.

INJURY DURING REMEDIAL TREATMENT.

Rates of
pension.

45. Pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the *Pension Act* for Lieutenant (Military) to or in respect of persons who
(a) were called up for training, service or duty under
The National Resources Mobilization Act, 1940,

1940, c. 13.

- (b) accepted and underwent treatment of any kind prescribed by the Department of Veterans Affairs for the purpose of improving their physical condition and rendering them fit for such training, service or duty, and
- (c) suffer injury or disease or aggravation thereof resulting in disability or death arising out of or directly connected with such treatment.

46. Pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the *Pension Act* for Lieutenant (Military) to or in respect of persons who

Rates of pension.

- (a) volunteered for active service in the naval, military or air forces of Canada but were not accepted owing to their physical condition,
- (b) were furnished with remedial treatment by the Department of Veterans Affairs, under the conditions prescribed by the Governor in Council, for the purpose of rendering them fit for active service in the said forces, and
- (c) suffer injury or disease or aggravation thereof resulting in disability or death arising out of or directly connected with such treatment.

PART VIII.

VOLUNTARY AID DETACHMENT.

47. In this Part, unless the context otherwise requires,

Definitions.

- (a) "member of the Voluntary Aid Detachment" means a member of the Nursing Auxiliary Canadian Red Cross Corps or the Nursing Division of the Saint John Ambulance Brigade of Canada who, with the approval of the Adjutant General, served with the Royal Canadian Army Medical Corps during the War;
- (b) "serious or prolonged disability" does not include a disability of a degree less than twenty per centum estimated in the manner provided in subsection two of section twenty-four of the *Pension Act*;
- (c) "war service injury" means an injury arising out of and in the course of duties as a member of the Voluntary Aid Detachment.

"member of the Voluntary Aid Detachment."

"serious or prolonged disability."

"war service injury."

48. Subject to this Part, pensions shall be awarded in accordance with the Schedules I and II to this Act in respect of serious or prolonged disability or death caused by a war service injury.

Rates of pension.

49. No pension shall be awarded under this Part in respect of a war service injury sustained by reason of the

In case of improper conduct.

wilful negligence or improper conduct of the member of the Voluntary Aid Detachment by or in respect of whom pension is claimed.

Avoidance
of duplica-
tion of bene-
fits.

50. No pension in respect of a war service injury shall be paid under this Part to or in respect of any person during any period such person receives or is entitled to receive in respect of the same injury any grant, allowance, compensation, pension or other payment of a like nature, payable out of any public funds to which such person has not made a direct financial contribution, unless such grant, allowance, compensation, pension or other payment is less than the amount of the pension that would otherwise be payable under this Part, in which case pension equal to the amount by which the pension that would otherwise be payable under this Part, exceeds such other grant, allowance, compensation, pension or other payment, may be paid under this Part during such period.

Commission
may direct
payment of
burial grant.

51. Where the death of a member of the Voluntary Aid Detachment is attributable to war service injury or where at the time of death such member was in receipt of a pension under this Part, and where the estate has not sufficient assets to pay the expenses of the burial, the Commission may, if such member was not an in-patient under treatment in a hospital operated by the Department of Veterans Affairs, direct the payment of an amount not exceeding one hundred dollars in respect of such expenses.

Limitation of
time for
application
in case of
disability.
In respect of
death.

52. (1) No pension shall be awarded under this Part in respect of disability unless application is made therefor within one year after the coming into force of this Act.

(2) No pension shall be awarded under this Part in respect of death unless application is made therefor within one year after the coming into force of this Act or within one year after the death, whichever is later.

PART IX.

OVERSEAS WELFARE WORKERS.

Definitions.
"Overseas
Welfare
Worker."

53. In this Part, unless the context otherwise requires,
(a) "Overseas Welfare Worker" means a person who, under the auspices of the Canadian Red Cross Society or the Saint John Ambulance Brigade of Canada, proceeded from Canada to serve as a welfare worker, nursing aide, ambulance or transport driver, member of the Overseas Headquarters Staff or in any other capacity and includes Orthopaedic Nurses selected by the Canadian Red Cross Society for service overseas with the Scottish Ministry of Health;

(b) "service" means service during the War as an Overseas Welfare Worker between the time of embarkation for service outside of Canada and the termination of such service by the Canadian Red Cross Society, Saint John Ambulance Brigade of Canada or the Scottish Ministry of Health; "service."

(c) "enemy action or counter-action against the enemy" includes extraordinary hazards occasioned by the War. "enemy action or counter-action against the enemy."

54. Subject to this Part, pensions shall be awarded in accordance with the rates set forth in Schedules A and B of the *Pension Act* for Lieutenant (Military) to or in respect of Overseas Welfare Workers who, during service, suffer injury, disease or aggravation thereof resulting in disability or death when such injury, disease or aggravation thereof resulting in disability or death was a direct result of enemy action or counter-action against the enemy. Rates of pension.

55. Where an Overseas Welfare Worker is in receipt of a disability pension under the *Pension Act* the amount of pension payable under this Part, shall not exceed at any time the amount by which the pension authorized by the *Pension Act* for total disability exceeds the pension of which she is in receipt under the *Pension Act*. Avoidance of duplication of benefits. R.S., c. 157.

56. Any pension awarded under this Part in respect of disability or death shall be reduced by the amount of any grant, allowance, compensation, pension or other payment of a like nature, payable in respect of such disability or death out of funds to which the Overseas Welfare Worker made no direct contribution. Pension may be reduced.

57. (1) No pension shall be awarded under this Part in respect of disability unless application is made therefor within one year after the coming into force of this Act. Limitation of time for application.

(2) No pension shall be awarded under this Part in respect of death unless application is made therefor within one year after the coming into force of this Act or within one year after the death, whichever is later. Disability. Death.

PART X.

CANADIAN CIVILIAN AIR CREW OF THE ROYAL AIR FORCE TRANSPORT COMMAND.

58. In this Part, unless the context otherwise requires, Definitions.

(a) "Civilian Member of Overseas Air Crew" means a person, other than a member of the forces, who was employed by the Air Ministry of the United Kingdom to make trans-Atlantic flights ferrying aircraft from Canada, and who, at the commencement of such employment, was domiciled in Canada; "Civilian member of Overseas Air Crew."

"service."

(b) "service" means service during the War with Number 45 Wing of the Royal Air Force Transport Command, Number 45 Group of the Royal Air Force Ferry Command, or the Atlantic Ferrying Organization ("ATFERO"), between the date of engagement for service outside of Canada and the termination of such service by the Air Ministry of the United Kingdom;

"enemy action or counter-action against the enemy."

(c) "enemy action or counter-action against the enemy" includes extraordinary aerial or other hazards occasioned by the War.

Rates of pension.

59. Where a Civilian Member of Overseas Air Crew, during service and as a direct result of enemy action or counter-action against the enemy, incurred an injury or disease or aggravation thereof resulting in serious disability or death and he is in necessitous circumstances, or, in the case of his death, his widow, child or children, are in necessitous circumstances, or, there being no widow or children, his dependent parent or parents are in necessitous circumstances, the Commission may in its discretion award such pension, not exceeding the rates payable under Schedules A or B of the *Pension Act* for Lieutenant (Military), as it may from time to time deem to be adequate.

R.S., c. 157.

Avoidance of duplication of benefits.

60. Any award authorized under this Part in respect of disability or death shall be reduced by the amount of any grant, allowance, compensation, pension or other payment of a like nature, payable in respect of such disability or death out of public funds to which the Civilian Member of Overseas Air Crew made no direct contribution.

If applicant entitled to other compensation.

61. Whenever an application for pension is made under this Part the Commission may, before awarding the pension, require the applicant to take all or any of such steps as may be necessary to obtain payment of any compensation that the applicant is entitled to receive from any person or under the laws of any province or country for the disability or death in respect of which the application for pension under this Part is made.

Time limit for application.
Disability.

62. (1) No pension shall be awarded under this Part in respect of disability unless application is made therefor within one year after the coming into force of this Act.

Death.

(2) No pension shall be awarded under this Part in respect of death unless application is made therefor within one year after the coming into force of this Act or within one year after the death, whichever is later.

SCHEDULE I.

Scale of Pensions for Disabilities.

Percentage of Disability, Class and Annual Rate.

Status of Person	Class 1 100%	Class 2 99%-95%	Class 3 94%-90%	Class 4 89%-85%	Class 5 84%-80%	Class 6 79%-75%	Class 7 74%-70%	Class 8 69%-65%	Class 9 64%-60%
Man or woman.....	\$ 600	\$ 570	\$ 540	\$ 510	\$ 480	\$ 450	\$ 420	\$ 390	\$ 360
Additional pension for wife..	240	228	216	204	192	180	168	156	144
Additional pension for first and each subsequent dependent child.....	120	114	108	102	96	90	84	78	72
Additional pension for dependent parents.....	120	114	108	102	96	90	84	78	72

Status of Person	Class 10 59%-55%	Class 11 54%-50%	Class 12 49%-45%	Class 13 44%-40%	Class 14 39%-35%	Class 15 34%-30%	Class 16 29%-25%	Class 17 24%-20%
Man or woman.....	\$ 330	\$ 300	\$ 270	\$ 240	\$ 210	\$ 180	\$ 150	\$ 120
Additional pension for wife..	132	120	108	96	84	72	60	48
Additional pension for first and each subsequent dependent child.....	66	60	54	48	42	36	30	24
Additional pension for dependent parents.....	66	60	54	48	42	36	30	24

SCHEDULE II.

Scale of Pensions for Deaths.

Status	Annual Rate of Pension
Widow.....	\$ 480
Additional pension for first and each subsequent dependent child.....	120
Orphan child.....	240
Each subsequent orphan child, an additional.....	180
Dependent parents, if no widow or dependent children....	Such an amount not exceeding a widow's pension as is deemed adequate by the Commission.

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10 GEORGE VI.

CHAP. 44.

An Act to amend the Combines Investigation Act.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 26;
1935, c. 54;
1937, c. 23.

1. Subsection five of section two of the *Combines Investigation Act*, chapter twenty-six of the Revised Statutes of Canada, 1927, as enacted by section two of chapter twenty-three of the statutes of 1937, is repealed and the following substituted therefor:

Definitions.

“(5) ‘Minister’ means the Minister of Justice.”

“Minister”.

2. Section six of the said Act, as enacted by section three of chapter twenty-three of the statutes of 1937, is repealed and the following substituted therefor:

“6. (1) One or more persons may be appointed Deputy Commissioners of the *Combines Investigation Act* in the manner authorized by law.

Deputy
Commissioners.

(2) The Governor in Council may authorize a Deputy Commissioner to exercise the powers and perform the duties of the Commissioner whenever the Commissioner is absent or unable to act.

Powers and
duties.

(3) The Commissioner may authorize a Deputy Commissioner to make inquiry regarding any matter into which the Commissioner has power to inquire, and when so authorized a Deputy Commissioner shall perform such of the duties of the Commissioner and may exercise such of the powers of the Commissioner as such Deputy Commissioner is, by this Act or any regulations made thereunder, required or authorized to perform or exercise.”

Delegation
of duties
and powers
to Deputies.

3. Paragraph (e) of section ten of the said Act, as enacted by section four of chapter fifty-four of the statutes of 1935, is repealed and the following substituted therefor:

Duties of
Commissioner:
Studies and
reports.

"(e) to compile information and make studies concerning the existence in Canada of monopolistic conditions arising from the operations of international cartels or otherwise and to make reports from time to time to the Minister."

4. The said Act is further amended by adding immediately after section ten thereof the following section:

Complaints
under Act and
Criminal
Code.

"10A. The Commissioner may receive complaints respecting practices alleged to be offences under this Act or under section four hundred and ninety-eight or section four hundred and ninety-eight A of the *Criminal Code* and may investigate the same and, if of opinion that a practice complained of constitutes such an offence, may communicate the complaint and such evidence, if any, in support thereof as is in the possession of the Commissioner to the attorney general of the province within which the offence is alleged to have been committed or to the Attorney General of Canada, for such action as the attorney general of the province or the Attorney General of Canada, as the case may be, may deem appropriate in the circumstances."

R.S., c. 36,
ss. 498 and
498A.

5. Section twelve of the said Act, as enacted by section five of chapter twenty-three of the statutes of 1937, is repealed and the following substituted therefor:

Commissioner shall cause inquiry to be made.

"12. The Commissioner shall, on application made under section eleven of this Act, or whenever he has reason to believe that a combine exists or is being formed, or on direction by the Minister, cause an inquiry to be made into all such matters as he considers necessary to inquire into with the view of determining whether a combine exists or is being formed."

6. Section twenty-two of the said Act, as enacted by section fifteen of chapter fifty-four of the statutes of 1935 and amended by sections four and seven of chapter twenty-three of the statutes of 1937, is further amended by inserting immediately after subsection two thereof the following subsections:

Certificate
for exercise
of compulsion
to witnesses.

"(2A) The Commissioner shall not exercise power to penalize any person pursuant to this Act, whether for contempt or otherwise, unless, on the application of the Commissioner a judge of the Exchequer Court of Canada or of a superior or county court has certified, as such judge may, that such power may be exercised in the matter disclosed in the application: Provided that the Commissioner has given to such person twenty-four hours' notice of the hearing of such application or such shorter notice as the judge deems reasonable.

Proviso.

(2B) A justice before whom any thing seized pursuant to a search warrant issued with reference to an offence against this Act is brought may, on the application of the Commissioner, order that such thing be delivered to the Commissioner and the Commissioner shall deal with any thing so delivered to him as if production of it had been made to him pursuant to subsection one of this section.”

Availability of things seized under warrant of a justice.

7. Section twenty-four of the said Act, as enacted by section seventeen of chapter fifty-four of the statutes of 1935 and amended by sections four and eight of chapter twenty-three of the statutes of 1937, is further amended by deleting at the end thereof the words:

Use of documentary evidence in criminal proceedings.

“nor shall any such documents be used or receivable in any criminal proceedings except proceedings under this Act, or under section four hundred and ninety-eight of the *Criminal Code*.”

R.S., c. 36.

8. Subsection two of section twenty-seven of the said Act, as enacted by section twenty of chapter fifty-four of the statutes of 1935 and amended by section four of chapter twenty-three of the statutes of 1937, is repealed and the following substituted therefor:

“(2) Within thirty days following the transmission of such report to the Minister the Commissioner shall cause to be delivered into the custody from which they came if not already so delivered, all books, papers, records and other documents in his possession as evidence relating to the investigation, unless with respect to particular documents the Attorney General of Canada or the Attorney general of any province within which an offence is reported to have been committed certifies that such documents shall be retained by the Commissioner for purposes of prosecution.

Return of documents used as evidence.

(2A) The Commissioner may have copies made (including copies by any process of photographic reproduction) of any books, papers, records or other documents referred to in the preceding subsection which, upon proof orally or by affidavit that they are true copies, shall, in any proceedings under this Act or under sections four hundred and ninety-eight or four hundred and ninety-eight A of the *Criminal Code*, be admissible in evidence and have the same probative force as the originals in all cases in which and for all purposes for which such originals would have been received; where such evidence is offered by affidavit it shall not be necessary to prove the signature or official character of the deponent if that information is set forth in the affidavit or to prove the signature or official character of the person before whom such affidavit was sworn.”

Admissibility in evidence of copies.

9. The said Act is further amended by adding thereto as section thirty the following:

Powers of
Exchequer
Court in cases
of use of
patents or
trade
marks unduly
to limit
production
or to
restrain or
injure trade.

"30. In any case where use has been made of the exclusive rights and privileges conferred by one or more patents for invention or by one or more trade marks so as:

- (a) unduly to limit the facilities for transporting, producing, manufacturing, supplying, storing or dealing in any article or commodity which may be a subject of trade or commerce; or
 - (b) unduly to restrain or injure trade or commerce in relation to any such article or commodity; or
 - (c) unduly to prevent, limit or lessen the manufacture or production of any such article or commodity or unreasonably to enhance the price thereof; or
 - (d) unduly to prevent or lessen competition in the production, manufacture, purchase, barter, sale, transportation or supply of any such article or commodity;
- the Exchequer Court of Canada, on an information exhibited by the Attorney General of Canada, may for the purpose of preventing any use in the manner defined above of the exclusive rights and privileges conferred by any patents or trade marks relating to or affecting the manufacture, use or sale of such article or commodity, make one or more of the following orders:

- (e) declaring void, in whole or in part, any agreement, arrangement or licence relating to such use;
- (f) restraining any person from carrying out or exercising any or all of the terms or provisions of such agreement, arrangement or licence;
- (g) directing the grant of licences under any such patent to such persons and on such terms and conditions as the court may deem proper, or, if such grant and other remedies under this section would appear insufficient to prevent such use, revoking such patent;
- (h) directing that the registration of a trade mark in the register of trade marks be expunged or amended; and

- (i) directing that such other acts be done or omitted as the Court may deem necessary to prevent any such use:

Proviso.

Provided that no order shall be made under this section which is at variance with any treaty, convention, arrangement or engagement respecting patents or trade marks with any other country to which Canada is a party."

10. Section thirty-one of the said Act, as enacted by section twenty-two of chapter fifty-four of the statutes of 1935 and amended by sections four and twelve of chapter twenty-three of the statutes of 1937 is repealed and the following substituted therefor:—

“31. (1) Whenever in the opinion of the Commissioner an offence has been committed against any of the provisions of this Act, the Commissioner may remit to the attorney general of any province within which such alleged offence was committed, for such action as such attorney general may be pleased to institute because of the conditions appearing, any records, returns, evidence or report relevant to such alleged offence.

Procedure when in opinion of Commissioner an offence committed.

(2) The Minister of Justice may instruct counsel to attend on behalf of the Minister at all proceedings consequent on any information being laid for an offence under this Act.”

Minister may instruct counsel to attend.

11. Section thirty-two of the said Act, as amended by section twelve of chapter twenty-three of the statutes of 1937, is further amended by repealing subsection two thereof and adding thereto the following subsections:—

“(2) No person shall be charged with an offence against this Act on the same information or indictment as that on which he is charged with an offence against section four hundred and ninety-eight of the *Criminal Code*.

Prohibition of charges under both this Act and Cr. Code, s. 498.

“(3) The provisions of this section which provide for the imposition of penalties shall not be deemed to deprive any person of any civil right of action.”

Civil right of action not affected.

12. Section thirty-nine of the said Act is amended by adding thereto the following subsection:

“(2) No court mentioned in section five hundred and eighty-two of the *Criminal Code* has power to try any offence against section thirty-two of this Act.”

Cases within exclusive jurisdiction of superior courts of criminal jurisdiction.

13. Section forty-two of the said Act, as enacted by section fourteen of chapter twenty-three of the statutes of 1937, and section twenty-eight of chapter fifty-four of the statutes of 1935, are repealed.

Repeal of s. 42 and of 1935, c. 54, s. 28.

14. *The Dominion Trade and Industry Commission Act, 1935*, chapter fifty-nine of the statutes of 1935, is amended as follows:

(a) the words “the *Combines Investigation Act*” in line three of paragraph (h) of section two are deleted;

(b) the words “415A and 486 to 504, inclusive” in lines seventeen and eighteen of paragraph (h) of section two are deleted and the words “415A, 486 to 495, inclusive, and 499 to 504, inclusive,” are substituted therefor;

(c) subsection one of section five is amended by deleting the words “and provided further, that a preliminary inquiry under the *Combines Investigation Act* may be conducted by one Commissioner”;

Repeal of portions of 1935, c. 59, referring to this Act and to Criminal Code, ss. 498 and 498A.

- (d) sections eight and twenty-six are amended by deleting the words "the *Combines Investigation Act*" wherever they appear in the said sections; and
(e) subsection three of section twenty-seven is repealed.

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10 GEORGE VI.

CHAP. 45.

An Act to amend the Customs Tariff.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Schedule A to the *Customs Tariff*, chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the statutes of 1928, chapter thirty-nine of the statutes of 1929, chapter thirteen of the statutes of 1930 (first session), chapter three of the statutes of 1930 (second session), chapter thirty of the statutes of 1931, chapter forty-one of the statutes of 1932, chapters six and thirty-seven of the statutes of 1932-33, chapters thirty-two and forty-nine of the statutes of 1934, chapter twenty-eight of the statutes of 1935, chapter thirty-one of the statutes of 1936, chapters twenty-five and twenty-six of the statutes of 1937, chapter forty-one of the statutes of 1939 (first session), chapter two of the statutes of 1939 (second session), chapter twenty-nine of the statutes of 1940, chapter thirteen of the statutes of 1940-41, chapter twenty-three of the statutes of 1942-43, chapter seven of the statutes of 1943-44 and chapter thirty-six of the statutes of 1944-45, is further amended by striking thereout tariff items 4, 72e, 143, 168, 197d, 208, 216a, 219e, 272b, 326e, 438b, 438c, 438d, 438i, 442, 445j, 462a, 616 (iii), 653, 700a, 703 and 709, the several enumerations of goods respectively and the several rates of duties of customs, if any, set opposite each of the said items, and by inserting in the said Schedule the items, enumerations and rates of duty which are specified in the Schedule to this Act.

2. Schedule A to the said Act, as amended by *The Customs Tariff Amendment Act, 1939*, chapter two of the statutes of 1939 (second session), chapter twenty-nine of the statutes of 1940, chapter thirteen of the statutes of 1940-41, chapter twenty-three of the statutes of

R.S., c. 44;
1928, c. 17;
1929, c. 39;
1930 (1st
Sess.), c. 13;
1930 (2nd
Sess.), c. 3;
1931, c. 30;
1932, c. 41;
1932-33, cc. 6,
37;
1934, cc. 32,
49;
1935, c. 28;
1936, c. 31;
1937, cc. 25,
26;
1939 (1st
Sess.), c. 41;
1939 (2nd
Sess.), c. 2;
1940, c. 29;
1940-41, c. 13;
1942-43, c. 23;
1943-44, c. 7;
1944-45, c. 36.

Schedule A
amended.

"Additional"
duties
amended.

1942-43, and chapter seven of the statutes of 1943-44, is further amended by deleting therefrom the following enumerations of goods and rates of additional duties of customs as enacted by the said Amendment Act, as amended:—

“Tea, when the value for duty thereof under the provisions of the Customs Act:—

(a) is less than 22½ cents per pound.....	5 cents per pound;
(b) is 22½ cents or more but less than 30 cents per pound.....	7½ cents per pound;
(c) is 30 cents or more per pound.....	10 cents per pound;
All goods specified in Customs Tariff Item 25a.....	10 cents per pound;
All goods specified in Customs Tariff Item 26, except coffee, roasted or ground.....	10 cents per pound;
Coffee, green, and coffee, roasted or ground..	10 cents per pound.”

Date of
coming
into
force.

3. This Act shall be deemed to have come into force on the twenty-eighth day of June, one thousand nine hundred and forty-six, and to have applied to all goods mentioned in the last preceding section and in the Schedule hereto, imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

SCHEDULE

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
4	Horses, n.o.p.....each	\$10.00	\$12.50	\$25.00
72e	Bent grass seed, not to include red-top grass seed.....	15 p.c.	30 p.c.	30 p.c.
90e	Vegetables, frozen.....	10 p.c.	25 p.c.	30 p.c.
143	Cigars, the weight of the bands and ribbons to be included in the weight for duty per poundand	\$3.50 25 p.c.	\$3.50 25 p.c.	\$3.50 25 p.c.
168	Malt flour containing less than fifty per centum in weight of malt; malt syrup or malt syrup powder, n.o.p.; extracts of malt, fluid or not; grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations prescribed by the Minister.....and per pound	25 p.c.	30 p.c. 5 cts.	35 p.c. 10 cts.
168a	Malt syrup, malt syrup powder, or other starch conversion products produced by the action of enzymes on starch, not including any such products used in the brewing of beer.....	20 p.c.	25 p.c.	30 p.c.
180e	Engineers' plans, drawings or blue-prints of machines and plant equipment, plant layouts, foundations for machinery and other plant equipment, structural supports and towers and similar outside structures, dams, spillways and other hydro construction, wiring, piping, platforms, ladders, stairs, etc., not to include office or other buildings..	Free	Free	Free
192f	Paperboard or fibreboard, single ply, not coated nor impregnated, in rolls containing not less than five hundred square feet, when imported by manufacturers of impregnated socklining base, innersoling, welting, or similar materials, for use only in the manufacture of such materials in their own factories..	Free	10 p.c.	25 p.c.
197d	Tissue paper, not coated nor impregnated, when imported by manufacturers of stencils for duplicating machines for use exclusively in the manufacture of such stencils in their own factories.....	Free	10 p.c.	25 p.c.
199i	Trays of pulp or pulp board imported for use exclusively in the packaging of apples in their natural state.....	Free	7½ p.c.	35 p.c.
208	Boracic acid and borax in packages of not less than twenty-five pounds weight; hydrofluosilicic acid; tannic acid; ammonia, sulphate of; cyanide of potassium; cyanide of sodium and cyanogen bromide; antimony salts, viz.: tartar emetic, chloride and lactate (antimonine); arsenous oxide; precipitate of copper (crude); verdigris or sub-acetate of copper, dry; sulphur and brimstone, crude or in roll or flour; argols; iodine, crude; bromine; sulphide of arsenic; carbon bisulphide, n.o.p.	Free	Free	Free

SCHEDULE—Continued

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
219e	Chloropicrin, ethylene oxide, methyl bromide, methyl formate, cyanides, carbon bisulphide, acrylonitrile, or mixtures containing any of these, for use in combating destructive insects and pests.....	Free	Free	Free
272b	Paraffin wax, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.
272c	Paraffin wax when imported for use exclusively in the manufacture of candles.....	10 p.c.	12½ p.c.	25 p.c.
326e	Articles of glass, not plate or sheet, designed to be cut or mounted; articles of glassware, when imported by manufacturers of silverware to be used in receptacles made of or electro-plated with precious metals or to be equipped with tops made of or electro-plated with precious metals, in their own factories..	Free	Free	22½ p.c.
326k	High thermal shock resisting glass parts when imported by manufacturers of high thermal shock resisting glassware, for use exclusively in the manufacture or in the repair of such articles.....	Free	Free	25 p.c.
434c	Trucks of welded design with tubular frame, cast steel cross members, rubber mountings and rubber inserted wheels, of a class or kind not made in Canada, and body shells of welded sheet steel, for use in the construction of street railway cars, not to include electric motors or magnetic truck brakes; complete parts of the foregoing.....	Free	10 p.c.	35 p.c.
438b	Bearings, clutch release; bearings, graphite; bearings, steel or bronze backed, with non-ferrous metal lining; bushings, graphited or oil impregnated; ceramic insulator spark plug cores, not further manufactured than burned and glazed, printed or decorated or not, without fittings; compressors, air; commutator copper segments; commutator insulating end rings; tapered discs of hot rolled steel, with or without centre hole, for disc wheels; distributor rotors and cam assemblies; door bumper shoes; electric wiring terminals, sockets, fittings and connectors and parts thereof, not to include battery terminals; gaskets of any material except cork or felt, composite or not; ignition contact points; keys for shafting; auxiliary driving control kits, designed for attachment to motor vehicles to facilitate their operation by physically disabled persons, and parts thereof; lenses of glass for head, tail, dome, signal and cowl or parking lamps, and for light reflectors; lock washers; piston ring castings in the rough, with or without gates and fins removed; rails of lock seam section, corners, locks and catches, unplated ventilators and parts thereof, the foregoing being of metal other than aluminum, for the manufacture of window sashes for bus bodies; steel bolts, or studs, capped with stainless steel; switches for lamps, heaters and defrosters and parts thereof; vacuum control assemblies; vulcanized fibre in sheets, rods, strips and tubing; all of the foregoing when			

SCHEDULE—Continued

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
438b (con.)	of a class or kind not made in Canada and for use in the manufacture or the repair of the goods enumerated in tariff items 424 and 438a, or for use in the manufacture of parts therefor.....	Free	Free	30 p.c.
438c	Ammeters; arm rests and wheel housing lining of indurated fibre, pressed to shape; axle housings, one piece welded, machined or not; carburetors and parts thereof; chassis frames and steel shapes for the manufacture thereof; cigar and cigarette lighters, whether in combination with a cigarette holder or not, including base, and parts thereof; control ventilator gear box; cylinder lock barrels, with or without sleeves and keys thereof; dash heat indicators and parts thereof; electric gear shift switches and parts thereof; engine speed governor units and parts thereof; fluid couplings, with or without drive plate assemblies, and parts thereof; front axle cross channel king pin support section assembly of steel, in the rough; fuel pumps, vacuum pumps and combinations thereof and parts thereof; gasoline gauges and parts thereof; hinges and parts thereof, finished or not, for bodies; horns and parts thereof; instrument bezel assemblies and parts thereof; instrument board lamps; locks, electric ignition, steering gear, transmission, or combinations of such locks, and parts thereof; mouldings of metal, with nails set in position, lead filled or not; oil filters and parts thereof; oil gauges and parts thereof; pipe lines of tubing, rigid or flexible, covered or not, with or without fittings, and tubing therefor, for oil, fuel, air, or liquid for actuating hydraulic brakes; purifiers for air, and parts thereof; purifiers for oil or gasoline, parts thereof and brackets and fittings therefor; radiator, hood and other grills, assembled or not, and parts thereof, but not polished nor plated, and not to include finish or decorative moulding; radiator ornaments, and hood lift lock ornaments, unplated, and parts thereof; radiator shutter assemblies, automatic; radiator water gauges; radiator shells and parts thereof, not plated nor metal finished in any degree; shackles, bearing spring, and parts thereof; speedometers and parts thereof; spring covers of metal and closing strips or shapes therefor; stampings, body, cowl, hood, fender and instrument board, of metal in the rough, trimmed or not, but not metal finished in any degree; starter switch assembly and parts thereof; steering wheels, rims and spiders therefor; sun visor blanks of gypsum weatherboard; thermostats and parts thereof; throttle, spark and choke assemblies, including buttons therefor, and parts thereof; tire clamping rings of steel, plated or not; universal joint ball assemblies; voltage control regulators; wind-shield wipers and parts thereof; all of the foregoing when of a class or kind not made in Canada and for use in the manufacture or the repair of the goods enumerated in tariff items 424 and 438a or for use in the manufacture of parts therefor.....	Free	20 p.c.	30 p.c.

SCHEDULE—*Continued*

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
438c (con.)	<p>(1) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output during the year in which importation is sought does not exceed ten thousand complete automobiles, motor vehicles, electric trackless trolley buses or chassis, and provided that not less than forty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.....</p> <p>(2) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output during the year in which importation is sought exceeds ten thousand automobiles, motor vehicles, electric trackless trolley buses or chassis, and provided that not less than sixty-five per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.....</p> <p>(3) Provided that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.</p>	Free	Free	25 p.c.
438d	<p>Front and rear axles; brakes; clutches; internal combustion engines; steering gears; magnetos; rims for pneumatic tires larger than thirty inches by five inches; transmission assemblies; hydraulic or fluid couplings and torque converters; drive shafts; universal joints; steel road wheels; and parts of the foregoing, when of a class or kind not made in Canada, and imported by manufacturers of the goods enumerated in tariff items 424 and 438a for use only in the manufacture of motor trucks, motor buses and electric trackless trolley buses, or for the manufacture of chassis for the same.....</p> <p>(1) Provided that if the above articles are imported for use as original equipment for motor trucks, motor buses and electric trackless trolley buses, or for chassis for the same, by a manufacturer of the goods enumerated in tariff items 424 and 438a, and provided also that during the year during which importation is sought, not less than forty per centum of the factory cost of production of such motor vehicles and chassis therefor, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.....</p>	Free	17½ p.c.	27½ p.c.
		Free	7½ p.c.	27½ p.c.

SCHEDULE—Continued

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
438d (con.)	(2) Provided that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438i	Body bottom cross members and steel shapes for the manufacture thereof; bumpers, front and rear, and parts thereof, including spring steel bumper plates; casket tables or platforms for hearses; destination and route sign assemblies, illuminated or not, and parts thereof; direction signals, illuminated or not; door and step mechanism, hand, vacuum or air operated, and parts thereof; door locks and catches and parts thereof; electric switches, buzzers, bells, push buttons, fuse assemblies and parts thereof; forward drive control conversion assemblies and parts thereof; lamps of all kinds, illuminating and indicating, including sockets, flanges, terminals, glass-ware, lenses and gaskets therefor, assembled or not, but not to include lamp bulbs; metal stampings, oiled and primed or not, and assemblies thereof; rubber fenders; seat operating mechanisms; ventilators, including motor driven fan type, and grills, and parts thereof; window operating mechanisms; all of the foregoing when imported to be used only in the manufacture of motor truck bodies, motor bus bodies, electric trackless trolley bus bodies, motor ambulances and hearses.....	Free	Free	20 p.c
442	Articles and materials which enter into the cost of manufacture of the goods enumerated in tariff items 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409l, 409m, 409n, 409o, and 439c, when imported for use in the manufacture of the goods enumerated in the aforesaid tariff items, or in the manufacture of parts therefor, under regulations prescribed by the Minister.....	Free	Free	Free
445j	Electric dry shaving machines for use in removing human hair, and parts thereof....	Free	Free	10 p.c.
446h	Bathtub stampings of metal.....	Free	10 p.c.	25 p.c.
462a	Photographic cameras and equipment, and complete parts of the foregoing, for use by professional photographers and commercial photo-finishers in their own business, as follows:— Cameras for professional purposes, for making negatives 4½ inches by 6½ inches and larger, and the following accessories for use with such cameras: lenses, shutters, exposure meters, range finders, film and plate holders, lens hoods, lens boards, ground glass carriages, reducing backs, reversible adapter backs, lantern slide attachments, film sheaths, combination paper and plate holders, kits, carrying cases, camera stands, camera tripods, camera tripod tops, vignettes, diffusion disks, diffusion disk holders, colour filters, colour filter holders, polarizing screens, polarizing screen holders and backgrounds.			

SCHEDULE—Continued

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
462a (con.)	Printers, enlargers, heaters, dryers, mounting presses, print washers, automatic film processors, printing frames and tanks for developing, fixing and washing.....	Free	Free	Free
475e	Matrices of non-advertising news pictures for reproduction in newspapers and periodical publications enjoying second-class mailing privileges.....	Free	Free	Free
569d	Woven fabrics, not exceeding two inches in width, made with unserrated selvages, generally known as single, double or four shot corded ribbon, imported by the manufacturers of men's hats for use exclusively in their own factories in making the bands for, or in binding the edges of, men's hats only..	Free	Free	Free
616	(iii) Latex, being crude rubber in liquid form, not compounded beyond the addition of preservatives.....	Free	Free	Free
653	Brushes of all kinds, n.o.p.....	15 p.c.	30 p.c.	40 p.c.
703	(a) Travellers' baggage, under regulations prescribed by the Minister.....	Free	Free	Free
	(b) Goods valued at not more than one hundred dollars included in the baggage accompanying residents of Canada returning from abroad after an absence from Canada of not less than forty-eight hours and acquired by them for personal or household use or as souvenirs or gifts, but not bought on commission or as an accommodation for other persons or for sale, under regulations prescribed by the Minister.....	Free	Free	Free
	Provided that a resident of Canada shall not be entitled to the exemption herein granted within a period of four months from the date of the last exemption allowed, nor shall the exemption be allowed on alcoholic beverages in excess of one quart, or on tobacco in excess of fifty cigars, two hundred cigarettes and two pounds of manufactured tobacco.			
	Provided further that goods entitled to entry under this Item shall be exempt from all imposts, notwithstanding the provisions of this Act, The Customs Tariff Amendment Act, 1939, or any other Act.			
709	(a) Goods, including containers or coverings filled or empty, the growth, produce or manufacture of Canada, after having been exported therefrom.....	Free	Free	Free
	(b) Goods, including containers or coverings filled or empty, which have once been entered for consumption in Canada and have been exported therefrom.....	Free	Free	Free
	All the foregoing under such regulations as the Minister may prescribe.			

SCHEDULE—*Concluded*

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
709 (con.)	<p>Provided that the goods are returned within five years from the time of exportation without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad;</p> <p>Provided also that any such goods on which a refund of duty or allowance of drawback has been made shall not be admitted to entry under this item except upon payment of duties equal to the refund or drawback allowed;</p> <p>Provided further that any of such goods manufactured in bond or under excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.</p>			
786	Semen of horses, cattle, sheep, goats, asses, swine and dogs, pure bred, for the improvement of stock, under regulations prescribed by the Governor in Council.....	Free	Free	Free
826a	Dies in the rough, not being complete parts of machinery, for use in the manufacture of bolts, nuts, nails, screws, rivets and tacks...	Free	10 p.c.	35 p.c.
836	Ultra-violet ray lamps, and complete parts thereof, designed for detecting scheelite ore.	Free	Free	Free
847	Distillers' solubles obtained from the liquid residue remaining after the alcohol has been removed in the process of distilling grain or molasses mash, whether or not subjected to a fermentation process, when imported without admixture except that necessary for the said fermentation process, for use exclusively in the manufacture of feeds for live-stock, poultry or fur-bearing animals, under such regulations as the Minister may prescribe.....	Free	Free	Free

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 46.

An Act to amend The Dominion Succession Duty Act.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1940-41, c. 14;
1942-43; c. 25;
1944-45, c. 37;
1945, (2nd
Sess), c. 18.

1. The First Schedule to *The Dominion Succession Duty Act*, chapter fourteen of the statutes of 1940-41, is repealed and the Schedule to this Act substituted therefor.

Substituted
First Sch.

2. The said Act is further amended by adding thereto, immediately after section eleven thereof, the following section:—

“11A. Each successor may deduct from the duties otherwise payable by him under this Act in respect of a succession derived from a predecessor dying after the thirty-first day of December, one thousand nine hundred and forty-six, the lesser of

Allowable
deductions.

(a) the duty or duties payable by him under the laws of any province or provinces in respect of such succession; or

(b) fifty per centum of the duty otherwise payable by him under this Act in respect of such succession.”

3. This Act shall come into force on the first day of January, one thousand nine hundred and forty-seven.

Coming into
force.

SCHEDULE.

"FIRST SCHEDULE.

RATES OF DUTY.

Aggregate Net Value		Initial Rates Dependent on Aggregate Net Value	Dutiable Value		Additional Rates Dependent on Dutiable Value			
Exceeding	Not Exceeding		Exceeding	Not Exceeding	Class A	Class B	Class C	Class D
\$	\$	%	\$	\$	%	%	%	%
—	—	—	1,000	1,800	—	2.0	4.0	5.0
—	—	—	1,800	2,600	—	2.4	4.2	5.2
—	—	—	2,600	3,400	—	2.8	4.4	5.4
—	—	—	3,400	4,200	—	3.2	4.6	5.6
—	—	—	4,200	5,000	—	3.6	4.8	5.8
5,000	6,000	—	5,000	6,000	4.0	4.0	5.0	6.0
6,000	7,000	—	6,000	7,000	4.1	4.2	5.2	6.2
7,000	8,000	—	7,000	8,000	4.2	4.4	5.4	6.4
8,000	9,000	—	8,000	9,000	4.3	4.6	5.6	6.6
9,000	10,000	—	9,000	10,000	4.4	4.8	5.8	6.8
10,000	13,000	—	10,000	13,000	4.5	5.0	6.0	7.0
13,000	16,000	—	13,000	16,000	4.6	5.2	6.2	7.2
16,000	19,000	—	16,000	19,000	4.7	5.4	6.4	7.4
19,000	22,000	—	19,000	22,000	4.8	5.6	6.6	7.6
22,000	25,000	—	22,000	25,000	4.9	5.8	6.8	7.8
25,000	27,000	1.0	25,000	27,000	5.0	6.0	7.0	8.0
27,000	29,000	1.2	27,000	29,000	5.2	6.2	7.2	8.4
29,000	31,000	1.4	29,000	31,000	5.4	6.4	7.4	8.8
31,000	33,000	1.6	31,000	33,000	5.6	6.6	7.6	9.2
33,000	35,000	1.8	33,000	35,000	5.8	6.8	7.8	9.6
35,000	36,500	2.0	35,000	36,500	6.0	7.0	8.0	10.0
36,500	38,000	2.1	36,500	38,000	6.1	7.1	8.2	10.2
38,000	39,500	2.2	38,000	39,500	6.2	7.2	8.4	10.4
39,500	41,000	2.3	39,500	41,000	6.3	7.3	8.6	10.6
41,000	42,500	2.4	41,000	42,500	6.4	7.4	8.8	10.8
42,500	44,000	2.5	42,500	44,000	6.5	7.5	9.0	11.0
44,000	45,500	2.6	44,000	45,500	6.6	7.6	9.2	11.2
45,500	47,000	2.7	45,500	47,000	6.7	7.7	9.4	11.4
47,000	48,500	2.8	47,000	48,500	6.8	7.8	9.6	11.6
48,500	50,000	2.9	48,500	50,000	6.9	7.9	9.8	11.8
50,000	52,500	3.0	50,000	52,500	7.0	8.0	10.0	12.0
52,500	55,000	3.1	52,500	55,000	7.1	8.2	10.2	12.2
55,000	57,500	3.2	55,000	57,500	7.2	8.4	10.4	12.4
57,500	60,000	3.3	57,500	60,000	7.3	8.6	10.6	12.6
60,000	62,500	3.4	60,000	62,500	7.4	8.8	10.8	12.8
62,500	65,000	3.5	62,500	65,000	7.5	9.0	11.0	13.0
65,000	67,500	3.6	65,000	67,500	7.6	9.2	11.2	13.2
67,500	70,000	3.7	67,500	70,000	7.7	9.4	11.4	13.4
70,000	72,500	3.8	70,000	72,500	7.8	9.6	11.6	13.6
72,500	75,000	3.9	72,500	75,000	7.9	9.8	11.8	13.8
75,000	77,500	4.0	75,000	77,500	8.0	10.0	12.0	14.0
77,500	80,000	4.1	77,500	80,000	8.2	10.2	12.2	14.2
80,000	82,500	4.2	80,000	82,500	8.4	10.4	12.4	14.4
82,500	85,000	4.3	82,500	85,000	8.6	10.6	12.6	14.6
85,000	87,500	4.4	85,000	87,500	8.8	10.8	12.8	14.8
87,500	90,000	4.5	87,500	90,000	9.0	11.0	13.0	15.0
90,000	92,500	4.6	90,000	92,500	9.2	11.2	13.2	15.2
92,500	95,000	4.7	92,500	95,000	9.4	11.4	13.4	15.4
95,000	97,500	4.8	95,000	97,500	9.6	11.6	13.6	15.6
97,500	100,000	4.9	97,500	100,000	9.8	11.8	13.8	15.8
100,000	102,500	5.0	100,000	102,500	10.0	12.0	14.0	16.0
102,500	105,000	5.1	102,500	105,000	10.2	12.2	14.2	16.2
105,000	107,500	5.2	105,000	107,500	10.4	12.4	14.4	16.4
107,500	110,000	5.3	107,500	110,000	10.6	12.6	14.6	16.6
110,000	112,500	5.4	110,000	112,500	10.8	12.8	14.8	16.8

FIRST SCHEDULE—Continued

Aggregate Net Value		Initial Rates Dependent on Aggregate Net Value	Dutiable Value		Additional Rates Dependent on Dutiable Value			
Exceeding	Not Exceeding		Exceeding	Not Exceeding	Class A	Class B	Class C	Class D
\$	\$	%	\$	\$	%	%	%	%
112,500	115,000	5·5	112,500	115,000	11·0	13·0	15·0	17·0
115,000	117,500	5·6	115,000	117,500	11·2	13·2	15·2	17·2
117,500	120,000	5·7	117,500	120,000	11·4	13·4	15·4	17·4
120,000	122,500	5·8	120,000	122,500	11·6	13·6	15·6	17·6
122,500	125,000	5·9	122,500	125,000	11·8	13·8	15·8	17·8
125,000	127,500	6·0	125,000	127,500	12·0	14·0	16·0	18·0
127,500	130,000	6·1	127,500	130,000	12·2	14·2	16·2	18·2
130,000	132,500	6·2	130,000	132,500	12·4	14·4	16·4	18·4
132,500	135,000	6·3	132,500	135,000	12·6	14·6	16·6	18·6
135,000	137,500	6·4	135,000	137,500	12·8	14·8	16·8	18·8
137,500	140,000	6·5	137,500	140,000	13·0	15·0	17·0	19·0
140,000	142,500	6·6	140,000	142,500	13·2	15·2	17·2	19·2
142,500	145,000	6·7	142,500	145,000	13·4	15·4	17·4	19·4
145,000	147,500	6·8	145,000	147,500	13·6	15·6	17·6	19·6
147,500	150,000	6·9	147,500	150,000	13·8	15·8	17·8	19·8
150,000	155,000	7·0	150,000	155,000	14·0	16·0	18·0	20·0
155,000	160,000	7·1	155,000	160,000	14·2	16·2	18·2	20·2
160,000	165,000	7·2	160,000	165,000	14·4	16·4	18·4	20·4
165,000	170,000	7·3	165,000	170,000	14·6	16·6	18·6	20·6
170,000	175,000	7·4	170,000	175,000	14·8	16·8	18·8	20·8
175,000	180,000	7·5	175,000	180,000	15·0	17·0	19·0	21·0
180,000	185,000	7·6	180,000	185,000	15·2	17·2	19·2	21·2
185,000	190,000	7·7	185,000	190,000	15·4	17·4	19·4	21·4
190,000	195,000	7·8	190,000	195,000	15·6	17·6	19·6	21·6
195,000	200,000	7·9	195,000	200,000	15·8	17·8	19·8	21·8
200,000	210,000	8·0	200,000	210,000	16·0	18·0	20·0	22·0
210,000	220,000	8·1	210,000	220,000	16·2	18·2	20·2	22·2
220,000	230,000	8·2	220,000	230,000	16·4	18·4	20·4	22·4
230,000	240,000	8·3	230,000	240,000	16·6	18·6	20·6	22·6
240,000	250,000	8·4	240,000	250,000	16·8	18·8	20·8	22·8
250,000	260,000	8·5	250,000	260,000	17·0	19·0	21·0	23·0
260,000	270,000	8·6	260,000	270,000	17·2	19·2	21·2	23·2
270,000	280,000	8·7	270,000	280,000	17·4	19·4	21·4	23·4
280,000	290,000	8·8	280,000	290,000	17·6	19·6	21·6	23·6
290,000	300,000	8·9	290,000	300,000	17·8	19·8	21·8	23·8
300,000	310,000	9·0	300,000	310,000	18·0	20·0	22·0	24·0
310,000	320,000	9·1	310,000	320,000	18·2	20·2	22·2	24·2
320,000	330,000	9·2	320,000	330,000	18·4	20·4	22·4	24·4
330,000	340,000	9·3	330,000	340,000	18·6	20·6	22·6	24·6
340,000	350,000	9·4	340,000	350,000	18·8	20·8	22·8	24·8
350,000	360,000	9·5	350,000	360,000	19·0	21·0	23·0	25·0
360,000	370,000	9·6	360,000	370,000	19·2	21·2	23·2	25·2
370,000	380,000	9·7	370,000	380,000	19·4	21·4	23·4	25·4
380,000	390,000	9·8	380,000	390,000	19·6	21·6	23·6	25·6
390,000	400,000	9·9	390,000	400,000	19·8	21·8	23·8	25·8
400,000	410,000	10·0	400,000	410,000	20·0	22·0	24·0	26·0
410,000	420,000	10·1	410,000	420,000	20·2	22·2	24·2	26·2
420,000	430,000	10·2	420,000	430,000	20·4	22·4	24·4	26·4
430,000	440,000	10·3	430,000	440,000	20·6	22·6	24·6	26·6
440,000	450,000	10·4	440,000	450,000	20·8	22·8	24·8	26·8
450,000	460,000	10·5	450,000	460,000	21·0	23·0	25·0	27·0
460,000	470,000	10·6	460,000	470,000	21·2	23·2	25·2	27·2
470,000	480,000	10·7	470,000	480,000	21·4	23·4	25·4	27·4
480,000	490,000	10·8	480,000	490,000	21·6	23·6	25·6	27·6
490,000	500,000	10·9	490,000	500,000	21·8	23·8	25·8	27·8
500,000	525,000	11·0	500,000	525,000	22·0	24·0	26·0	28·0
525,000	550,000	11·1	525,000	550,000	22·2	24·2	26·2	28·2
550,000	575,000	11·2	550,000	575,000	22·4	24·4	26·4	28·4
575,000	600,000	11·3	575,000	600,000	22·6	24·6	26·6	28·6
600,000	625,000	11·4	600,000	625,000	22·8	24·8	26·8	28·8

FIRST SCHEDULE—*Concluded*

Aggregate Net Value		Initial Rates Dependent on Aggregate Net Value	Dutiable Value		Additional Rates Dependent on Dutiable Value			
Exceeding	Not Exceeding		Exceeding	Not Exceeding	Class A	Class B	Class C	Class D
\$	\$	%	\$	\$	%	%	%	%
625,000	650,000	11·5	625,000	650,000	23·0	25·0	27·0	29·0
650,000	675,000	11·6	650,000	675,000	23·2	25·2	27·2	29·2
675,000	700,000	11·7	675,000	700,000	23·4	25·4	27·4	29·4
700,000	725,000	11·8	700,000	725,000	23·6	25·6	27·6	29·6
725,000	750,000	11·9	725,000	750,000	23·8	25·8	27·8	29·8
750,000	775,000	12·0	750,000	775,000	24·0	26·0	28·0	30·0
775,000	800,000	12·1	775,000	800,000	24·2	26·2	28·2	30·2
800,000	825,000	12·2	800,000	825,000	24·4	26·4	28·4	30·4
825,000	850,000	12·3	825,000	850,000	24·6	26·6	28·6	30·6
850,000	875,000	12·4	850,000	875,000	24·8	26·8	28·8	30·8
875,000	900,000	12·5	875,000	900,000	25·0	27·0	29·0	31·0
900,000	925,000	12·6	900,000	925,000	25·2	27·2	29·2	31·2
925,000	950,000	12·7	925,000	950,000	25·4	27·4	29·4	31·4
950,000	975,000	12·8	950,000	975,000	25·6	27·6	29·6	31·6
975,000	1,000,000	12·9	975,000	1,000,000	25·8	27·8	29·8	31·8
1,000,000	1,050,000	13·0	1,000,000	1,050,000	26·0	28·0	30·0	32·0
1,050,000	1,100,000	13·1	1,050,000	1,100,000	26·2	28·2	30·2	32·2
1,100,000	1,150,000	13·2	1,100,000	1,150,000	26·4	28·4	30·4	32·4
1,150,000	1,200,000	13·3	1,150,000	1,200,000	26·6	28·6	30·6	32·6
1,200,000	1,250,000	13·4	1,200,000	1,250,000	26·8	28·8	30·8	32·8
1,250,000	1,300,000	13·5	1,250,000	1,300,000	27·0	29·0	31·0	33·0
1,300,000	1,350,000	13·6	1,300,000	1,350,000	27·2	29·2	31·2	33·2
1,350,000	1,400,000	13·7	1,350,000	1,400,000	27·4	29·4	31·4	33·4
1,400,000	1,450,000	13·8	1,400,000	1,450,000	27·6	29·6	31·6	33·6
1,450,000	1,500,000	13·9	1,450,000	1,500,000	27·8	29·8	31·8	33·8
1,500,000	1,550,000	14·0	1,500,000	1,550,000	28·0	30·0	32·0	34·0
1,550,000	1,600,000	14·2	1,550,000	1,600,000	28·2	30·2	32·2	34·0
1,600,000	1,650,000	14·4	1,600,000	1,650,000	28·4	30·4	32·4	34·0
1,650,000	1,700,000	14·6	1,650,000	1,700,000	28·6	30·6	32·6	34·0
1,700,000	1,750,000	14·8	1,700,000	1,750,000	28·8	30·8	32·8	34·0
1,750,000	1,800,000	15·0	1,750,000	1,800,000	29·0	31·0	33·0	34·0
1,800,000	1,850,000	15·2	1,800,000	1,850,000	29·2	31·2	33·2	34·0
1,850,000	1,900,000	15·4	1,850,000	1,900,000	29·4	31·4	33·4	34·0
1,900,000	1,950,000	15·6	1,900,000	1,950,000	29·6	31·6	33·6	34·0
1,950,000	2,000,000	15·8	1,950,000	2,000,000	29·8	31·8	33·8	34·0
2,000,000	2,100,000	16·0	2,000,000	2,100,000	30·0	32·0	34·0	34·0
2,100,000	2,200,000	16·2	2,100,000	2,200,000	30·2	32·2	34·0	34·0
2,200,000	2,300,000	16·4	2,200,000	2,300,000	30·4	32·4	34·0	34·0
2,300,000	2,400,000	16·6	2,300,000	2,400,000	30·6	32·6	34·0	34·0
2,400,000	2,500,000	16·8	2,400,000	2,500,000	30·8	32·8	34·0	34·0
2,500,000	2,600,000	17·0	2,500,000	2,600,000	31·0	33·0	34·0	34·0
2,600,000	2,700,000	17·2	2,600,000	2,700,000	31·2	33·2	34·0	34·0
2,700,000	2,800,000	17·4	2,700,000	2,800,000	31·4	33·4	34·0	34·0
2,800,000	2,900,000	17·6	2,800,000	2,900,000	31·6	33·6	34·0	34·0
2,900,000	3,000,000	17·8	2,900,000	3,000,000	31·8	33·8	34·0	34·0
3,000,000	3,200,000	18·0	3,000,000	3,200,000	32·0	34·0	34·0	34·0
3,200,000	3,400,000	18·2	3,200,000	3,400,000	32·2	34·0	34·0	34·0
3,400,000	3,600,000	18·4	3,400,000	3,600,000	32·4	34·0	34·0	34·0
3,600,000	3,800,000	18·6	3,600,000	3,800,000	32·6	34·0	34·0	34·0
3,800,000	4,000,000	18·8	3,800,000	4,000,000	32·8	34·0	34·0	34·0
4,000,000	4,200,000	19·0	4,000,000	4,200,000	33·0	34·0	34·0	34·0
4,200,000	4,400,000	19·2	4,200,000	4,400,000	33·2	34·0	34·0	34·0
4,400,000	4,600,000	19·4	4,400,000	4,600,000	33·4	34·0	34·0	34·0
4,600,000	4,800,000	19·6	4,600,000	4,800,000	33·6	34·0	34·0	34·0
4,800,000	5,000,000	19·8	4,800,000	5,000,000	33·8	34·0	34·0	34·0
5,000,000	and over	20·0	5,000,000	and over	34·0	34·0	34·0	34·0"

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Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 47.

An Act to amend The Excess Profits Tax Act, 1940.

[Assented to 31st August, 1946.]

1940, c. 32;
1940-41, c. 15;
1942-43, c. 26;
1943-44, c. 13;
1944-45, c. 33;
1945 (2nd
Sess.) c. 19.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section three of *The Excess Profits Tax Act, 1940*, chapter thirty-two of the statutes of 1940, as enacted by section two of chapter nineteen of the statutes of 1945 (second session), is repealed and the following substituted therefor:

“3. In addition to any other tax or duty payable under any Act, there shall be assessed, levied and paid a tax in accordance with the rate set out in the Second Schedule to this Act upon the excess profits of every corporation or joint stock company residing or ordinarily resident in Canada or carrying on business in Canada: Provided that

Corporations
and persons
liable to
tax.

Proviso.

where a corporation or joint stock company other than a controlled company whose standard profit is restricted by section fifteen A of this Act, in the opinion of the Minister

(a) has commenced business after the twenty-sixth day of June, nineteen hundred and forty-four, or

(b) carried on a substantially different business to which subsection four of section five of this Act is applicable and uses therein physical assets substantially different from those he used in the business he previously carried on,

the tax imposed by this section is not applicable to the profits of the first fiscal period of the new business or to the profits of the first fiscal period in which the said subsection four becomes applicable, as the case may be, unless, in the case of a corporation or joint stock company that has commenced business after the twelfth day of October, nineteen hundred and forty-five, a person or persons who has or have a substantial interest in the

business either by ownership of shares in the corporation or joint stock company that operates the business or otherwise, had, in the opinion of the Minister, either by ownership of shares in the company that operated the business or by being members of the partnership that operated the business or otherwise, a substantial interest in a previous business of which the new business is, in the opinion of the Minister, a continuation."

Subsection
repealed.

2. (1) That part of subsection one of section six of the said Act preceding paragraph (b), as enacted by section four of chapter nineteen of the statutes of 1945 (second session), is repealed and the following substituted therefor:—

Deductions
from profits
by corpora-
tion or
company.

"6. (1) A corporation or joint stock company is entitled, in respect of any taxation period, to deduct from profits for the purpose of computing the tax imposed by this Act:—"

Subsection
repealed.

(2) Subsection two of section six of the said Act, as amended by section eight of chapter fifteen of the statutes of 1940-41 and section five of chapter thirty-eight of the statutes of 1944-45, is repealed.

3. (1) Paragraph (a) of section seven of the said Act is repealed and the following substituted therefor:—

Taxpayers
exempt
under
*Income
War Tax
Act.*

"(a) the profits of taxpayers referred to in paragraphs (d), (e), (f), (g), (gg), (h), (i), (k), (m) and (p) of section four of the *Income War Tax Act*;"

(2) The following paragraph is inserted after paragraph (a) of section seven of the said Act:—

Profits
not liable
to tax.

"(aa) The profits of a taxpayer referred to in paragraph (g) of section four of the *Income War Tax Act*."

Para.
repealed.

(3) Paragraph (b) of the said section seven, as enacted by section seven of chapter twenty-six of the statutes of 1942, is repealed.

Subparagraph
repealed.

(4) Subparagraph (i) of paragraph (f) of the said section seven, as enacted by section ten of chapter fifteen of the statutes of 1940-41, is repealed.

Sections
40 to 87 of
I.W.T.A.
excepting
certain
provisos
to apply.

4. Section fourteen of the said Act is repealed and the following substituted therefor:—

"14. Without limiting any of the provisions contained in this Act, sections forty to eighty-seven both inclusive of the *Income War Tax Act*, excepting subsection three and the first paragraph of subsection five of section forty-eight, Part VIII A and section seventy-six A thereof, shall, *mutatis mutandis* apply to matters arising under the provisions of this Act to the same extent and as fully and effectively as they apply under the provisions of the *Income War Tax Act*, and notwithstanding anything contained in that Act the provisions of Part VIII are applicable

under this Act in respect of assessments of the nineteen hundred and forty-six and subsequent taxation years."

5. The Second Schedule to the said Act, as enacted by section eight of chapter nineteen of the statutes of 1945 (second session), is repealed and the following substituted therefor:—

"SECOND SCHEDULE.

Second
Schedule.

In the case of corporations or joint stock companies—
fifteen per centum of the excess profits."

6. (1) The provisions of this Act, except subsection three of section three and section four shall come into force on the first day of January, nineteen hundred and forty-seven and the said provisions shall apply in respect of that proportion of the profits of a taxpayer of the nineteen hundred and forty-seven taxation year which the number of days of the said taxation year in the year nineteen hundred and forty-seven is of the total number of days of the said taxation year and the provisions previously applicable shall apply in respect of the remaining proportion of the said profits. Coming into
force.

(2) Subsection three of section three of this Act shall be applicable in respect of the nineteen hundred and forty-seven and subsequent taxation years. Applica-
tion.

(3) Section four of this Act is applicable in respect of the nineteen hundred and forty-six and subsequent taxation years. Applica-
tion.

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Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 48.

An Act to amend the Excise Act, 1934.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1934, c. 52;
1935, c. 29;
1936, c. 37;
1937, c. 29;
1938, c. 29;
1939 (1st
sess.), c. 43;
1939 (2nd
sess.) c. 5;
1940, c. 33;
1940-41, c. 16;
1942-43, c. 27;
1943-44, c. 9.

1. Section two of *The Excise Act, 1934*, chapter fifty-two of the statutes of 1934, is amended by adding immediately after paragraph (o) thereof the following paragraph:—

“(oo) ‘subsequent offence’ means an offence committed within five years of the date of a previous conviction;”

“subsequent offence.”

2. Subsection one of section fifty-seven of the said Act is repealed and the following substituted therefor:—

“57. (1) Goods warehoused under this Act may, without payment of duty and under departmental regulations, be transferred or removed from one warehouse to another in bond, exported in bond or released from bond to accredited representatives in Canada of any other country.”

Transfer of goods in bond.

3. Subsection two of section one hundred and forty of the said Act is repealed and the following substituted therefor:—

“(2) A drawback of ninety-nine per centum of the duty paid may be granted under departmental regulations when spirits testing not less than fifty per centum overproof are sold and delivered with the approval of the Minister and in such limited quantities as may be prescribed by him

Exception as to spirits used by certain scientific and research laboratories.

(a) to any scientific and research laboratory sponsored by the Government of Canada or by the government of any province or to any university, for scientific purposes only,

(b) to any person for the purposes of scientific research, the results of which are regularly made available to the public without charge, and

(c) to any *bona fide* public hospital certified to be such by the Department of National Health and Welfare, for medicinal purposes only."

4. Subparagraph (i) of paragraph (a) of subsection four of section one hundred and fifty-five of the said Act is repealed and the following substituted therefor:—

Classes of
spirits which
may be
entered for
consumption.

"(i) if sold and delivered in such limited quantities as the Minister may prescribe for the use of any hospital, university, educational institution, or persons engaged in scientific research or industrial enterprise;"

5. Section one of the Schedule to the said Act is amended by adding immediately after paragraph (d) thereof the following paragraph:—

Spirits.

"(e) On every gallon of the strength of proof of spirits distilled from wine produced from native fruits and used in any bonded manufactory for the treatment of domestic wine, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon."

6. Paragraph (d) of section six of the Schedule to the said Act is repealed and the following substituted therefor:—

Cigars.

"(d) Cigars, one dollar per thousand;"

7. Section six of this Act shall be deemed to have come into force on the twenty-eighth day of June, one thousand nine hundred and forty-six, and to have applied to all goods mentioned therein entered for consumption on and after that day.

10 GEORGE VI.

CHAP. 49.

An Act to amend The Export Credits Insurance Act.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1944-45, c. 39;
1945, (2nd
Sess.) c. 20.

1. The preamble to *The Export Credits Insurance Act*, chapter thirty-nine of the statutes of 1944-45, and the word "Therefore," at the beginning of the enacting clause of the said Act, are repealed.

Preamble
repealed.

2. Section two of the said Act is repealed and the following substituted therefor:

"PART I

"2. (1) In this Part, unless the context otherwise requires: Definitions.

(a) "advisory council" means the advisory council to the board of directors of the Corporation, as constituted by this Act; "advisory council".

(b) "Board" means the board of directors of the Corporation; "Board".

(c) "by-law" means a by-law made by the Board and approved by the Governor in Council pursuant to this Act; "by-law".

(d) "contract of insurance" means a contract of insurance entered into pursuant to this Part; "contract of insurance".

(e) "Corporation" means the Export Credits Insurance Corporation; "Corporation".

(f) "export" means export from Canada; "export".

(g) "exporter" means a person who exports or agrees to export goods; "exporter".

(h) "Minister" means the Minister of Trade and Commerce; "Minister".

(i) "person" includes any association or partnership; "person".

(j) "selling price" includes insurance, freight or other charges paid or to be paid by the exporter on the buyer's behalf. "selling price".

(2) For the purposes of this Act a sale of goods to a buyer who intends to export them shall be deemed to be an export and the seller shall be deemed to be an exporter.

Sale of
goods.

Repeal.

3. The heading "Part I" immediately preceding section three of the said Act is repealed.

Board of directors.

4. (1) Subsection one of section five of the said Act is repealed and the following substituted therefor:

"5. (1) The Corporation shall be under the management of a board of directors composed of the members of the Corporation and not more than four other directors appointed from time to time by the Governor in Council, one of whom shall be appointed by the Governor in Council to be General Manager of the Corporation."

Directors' fees.

(2) Subsection three of section five of the said Act is repealed and the following substituted therefor:

"(3) The directors, except the Deputy Minister of Trade and Commerce, the Deputy Minister of Finance, the Governor of the Bank of Canada and the General Manager, shall be entitled to receive for attendance at directors' meetings, such fees as may be fixed by the by-laws of the Corporation, but the aggregate amount of the fees paid to all directors, exclusive of expenses, shall not exceed three thousand dollars in any fiscal year."

Delegation.

5. Section eight of the said Act is repealed and the following substituted therefor:

"8. The Board may delegate to the General Manager or any officer, agent or employee of the Corporation, authority to act in the conduct of the business of the Corporation in all matters which are not by this Act or by the by-laws of the Corporation specifically reserved to be done by the Board."

Paras. repealed and para. re-lettered.

6. Paragraphs (e) and (f) of subsection one of section twelve of the said Act are repealed and paragraph (g) thereof is re-lettered "(e)".

Contract of insurance.

7. (1) Paragraph (a) of subsection one of section thirteen of the said Act is repealed and the following substituted therefor:

"(a) for the purpose of facilitating and developing trade between Canada and any other country, enter into a contract of insurance with an exporter to insure him against any risk of loss in connection with the export or an agreement for the export of goods by reason of the failure of the exporter, for any cause not avoidable by the exporter, to recover the selling price of the goods;"

Repeal.

(2) Subsection three of section thirteen of the said Act is repealed.

Liability under contracts outstanding.

8. Section fourteen of the said Act is repealed and the following substituted therefor:

"14. The liability of the Corporation under the contracts of insurance issued and outstanding shall not at any time

exceed a total of ten times the aggregate of the amount of the paid-up capital and the surplus of the Corporation."

9. Section sixteen of the said Act is repealed and the following substituted therefor:

"16. The fiscal year of the Corporation shall be the Fiscal year. year ending on the thirty-first day of December."

10. Subsection two of section seventeen of the said Act is repealed and the following substituted therefor:

"(2) The Corporation shall make up and transmit to the Statement of accounts. Minister within three months after the end of each fiscal year in such form as he may prescribe a statement of its accounts for the fiscal year, together with such summary or report by the Chairman as he may determine desirable or as may be required by the Minister."

11. Section twenty-two of the said Act as amended by section one of chapter twenty of the statutes of 1945 (second session) is repealed and the following substituted therefor:

"22. In this Part, unless the context otherwise requires, Definitions.

(a) "Canadian-produced goods" means goods wholly "Canadian-produced goods". or partly produced or manufactured in Canada or goods belonging to His Majesty in right of Canada, or to His Majesty in right of any province;

(b) "Canadian services" means services performed by "Canadian services". persons ordinarily resident in Canada, or by His Majesty in right of Canada or in right of any province;

(c) "cost of Canadian-produced goods" includes the cost "Cost of Canadian-produced goods". of such services or supplementary work done or to be done in connection with the design, inspection, delivery, erection, installation or testing of goods purchased or to be purchased from an exporter, as may be determined by regulation;

(d) "export" in the case of His Majesty includes to sell "export". or agree to sell goods situated outside of Canada;

(e) "exporter" means a person, including His Majesty "exporter". in right of Canada or in right of any province who exports or agrees to export goods from Canada;

(f) "person" includes any association or partnership; "person".

(g) "security" includes bills, promissory notes, bonds, "security". debentures and any other evidences of indebtedness, shares, and any agreement to pay amounts drawn or to be drawn under a letter of credit;

"22A. (1) At any time before the first day of January, Assistance to governments of other countries. nineteen hundred and forty-eight, the Governor in Council on the recommendation of the Minister of Finance and the Minister of Trade and Commerce may, if he deems it advisable for the purpose of facilitating and developing trade or any branch of trade between Canada and any other country, authorize the Minister of Finance to,

- (a) guarantee the undertaking of the government or any agency of the government of any such other country to pay or its guarantee of the payment of the cost of Canadian-produced goods purchased from an exporter or the cost of Canadian services;
- (b) make a loan to the government or any agency of the government of any such other country to enable such government or such agency or any person ordinarily resident in such other country to pay the cost of Canadian-produced goods purchased from an exporter or the cost of Canadian services; or
- (c) purchase, acquire or guarantee any security issued or guaranteed by the government or by any agency of the government of any such other country to any person in Canada for payment of the cost of Canadian-produced goods purchased from an exporter or of the cost of Canadian services;

if the government of such other country requests the Government of Canada to give such guarantee, make such loan, or purchase, acquire or guarantee such securities and in the case of a guarantee undertakes to indemnify the Government of Canada against loss in connection therewith.

Aggregate
amount of
guarantees.

(2) The aggregate amount of guarantees under subsection one of this section outstanding at any time shall not exceed two hundred million dollars and the aggregate of the amount of loans made and outstanding at any time and the value of securities purchased or acquired and held at any one time under subsection one of this section shall not exceed seven hundred and fifty million dollars.

Terms of
assistance.

(3) The Governor in Council may determine the terms and conditions upon which any guarantee, loan, purchase, acquisition or guarantee of securities shall be made under this section."

12. Section twenty-four of the said Act is repealed and the following substituted therefor:

Corporation
as agent of
the Minister
of Finance.

"**24.** The Minister of Finance may employ the Export Credits Insurance Corporation to act as his agent in respect of any matter arising under Part II of this Act."

Repeal.

13. An Act to amend *The Export Credits Insurance Act*, chapter twenty of the statutes of 1945 (second session), is repealed.

Coming into
force of
Sec. 11.

14. Section eleven of this Act shall be deemed to have come into force on the first day of March, nineteen hundred and forty-five.

10 GEORGE VI.

CHAP. 50.

An Act to amend The Family Allowances Act, 1944.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Subsection two of section four of *The Family Allowances Act, 1944*, chapter forty of the statutes of 1944-45, is repealed and the following substituted therefor:—

“(2) The allowance shall cease to be payable with the payment for the month when the child

- (a) ceases to be maintained by a parent;
- (b) ceases to be resident in Canada;
- (c) attains the age of sixteen years;
- (d) dies; or
- (e) in the case of a female child, marries.

1944-45, c. 40.
Allowance in respect to child when to cease.

“(2a) The allowance shall cease to be payable if the child does not regularly attend school as required by the laws of the province where he resides, or does not receive training which, in the opinion of the competent educational authority designated by such province or, in the case of an Indian, or an Eskimo or a child resident in the Northwest Territories or the Yukon Territory, of the educational authority prescribed by regulation, is training equivalent to that which he would receive if he attended school: Provided that where information as to school attendance or equivalent training, as may be requested, is not furnished by the competent educational authority of the province, the Governor in Council may prescribe the manner in which such information may be obtained.”

School attendance.

Proviso.

2. (1) Paragraph (b) of section eleven of the said Act is repealed and the following substituted therefor:—

“(b) provide that the allowance may be paid to any suitable person or agency in any case where it is considered necessary to do so by reason of the age, infirmity,

ill health, insanity, improvidence or other reasonable cause of disqualification of the person to whom the allowance is otherwise payable, or in any case where it is considered that other special circumstances or reasonable cause of any kind whatsoever so require;”

(2) Paragraph (d) of section eleven of the said Act is repealed and the following substituted therefor:—

“(d) provide, in the case of Indians and Eskimos, for payment of the allowance to such persons, to receive and apply the same, and for such purposes as may be authorized by the regulations;”

Coming
into force.

3. This Act shall come into force on a day fixed by proclamation of the Governor in Council.

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Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 51.

An Act to amend The Federal District Commission Act, 1927.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section two of *The Federal District Commission Act, 1927*, chapter fifty-five of the statutes of 1927, is amended by adding thereto the following paragraph:

“(c) ‘National Capital District’ means the National Capital District established pursuant to this Act.”

1927. c. 55;
1928, c. 26;
1943-44, c. 27.

“National
Capital
District.”

2. Section three of the said Act is repealed and the following substituted therefor:

“3. (1) There shall be a Commission to be called the Federal District Commission, consisting of nineteen members.

Federal
District
Commission.

(2) Seventeen members shall be appointed by the Governor in Council to hold office during pleasure for a period not exceeding five years.

Number of
commission-
ers
appointed by
G. in C.

(3) One member shall be appointed by the Corporation of the City of Ottawa to hold office during pleasure for such period not exceeding five years as the Corporation may by by-law determine.

One member
appointed
by Ottawa.

(4) One member shall be appointed by the Corporation of the City of Hull to hold office during pleasure for such period not exceeding five years as the Corporation may by by-law determine.

One member
appointed by
City of Hull.

(5) Of the members appointed by the Governor in Council one shall be ordinarily resident in each of the nine provinces of Canada.

Members
resident in
the several
provinces.

(6) A retiring member is eligible for re-appointment.

Retiring
member
re-eligible

“3A. The Governor in Council may from time to time designate an area within and in the district surrounding the City of Ottawa to be known as the National Capital District.”

Area
designated
as National
Capital
District

Present
members to
continue.

3. (1) The members of the Federal District Commission who hold office at the commencement of this Act and were appointed by the Governor in Council, continue to be members of the said Commission and shall be deemed to have been appointed by the Governor in Council under section three of *The Federal District Commission Act, 1927*, as enacted by section two of this Act, except that the four senior members shall hold office during pleasure for a period of one year from the commencement of this Act and the remaining members shall hold office during pleasure for a period of three years from the commencement of this Act.

Tenure
of office.

Member
for Ottawa
to continue.

(2) The member of the Federal District Commission who holds office at the commencement of this Act and was appointed by the Corporation of the City of Ottawa, continues to be a member of the said Commission and shall be deemed to have been appointed by the Corporation of the City of Ottawa under section three of *The Federal District Commission Act, 1927*, as enacted by section two of this Act, except that he shall hold office during pleasure for a period of three years from the commencement of this Act.

Tenure
of office.

Commission
to co-ordinate
work in
District.

4. The said Act is further amended by inserting immediately after section six thereof the following section:—

"6A. (1) The Commission shall co-ordinate construction and development work in the National Capital District in accordance with general plans approved from time to time under this Act.

Proposals
referred to
Commission.

(2) Proposals for the location, erection, alteration or extension of a building or other work by or on behalf of the Government of Canada or by any person on lands owned, leased or otherwise controlled by the Government of Canada in the National Capital District shall be referred to the Commission prior to the commencement of the work.

Approval of
site,
location
and plans.

(3) No building or other work shall be erected, altered or extended by or on behalf of the Government of Canada in the National Capital District unless the site, location and plans thereof have first been approved by the Commission.

Idem.

(4) No person shall erect, alter or extend a building or other work on land in the National Capital District owned, leased or otherwise controlled by the Government of Canada unless the site, location and plans thereof have first been approved by the Commission.

Offence
and penalty.

(5) Every person who contravenes or fails to comply with subsection four of this section is guilty of an offence and liable on summary conviction to a fine not exceeding five hundred dollars.

(6) In any case where the Commission does not give its approval under this section the Governor in Council may give such approval.

Approval
may be
given by
G. in C.

(7) This section does not apply to interior alterations in a work or building."

Interior
alterations.

5. (1) Paragraph (a) of section seven of the said Act is repealed and the following substituted therefor:—

"(a) purchase, acquire and hold real property within the National Capital District for the purpose of public parks or squares, streets, avenues, drives, thoroughfares, bridges or other structures;"

Acquisition
of property.

(2) Paragraphs (c), (d) and (e) of section seven of the said Act are repealed and the following substituted therefor:—

"(c) co-operate with any local municipality in the improvement and beautifying of the same or the vicinity thereof by the development, maintenance or improvement of public parks, squares, streets, avenues, drives, thoroughfares, bridges or other structures in such municipality or in the vicinity thereof;"

Improvements
in local municipality.

(d) operate or grant concessions for the operation of places of refreshment, amusement or shelter, or for the encouragement of recreation, sports and games, upon any property under its administration or control;

(e) subject to the approval of the Governor in Council sell any real property of the Commission not being a portion of any public park or square, street, avenue, drive or thoroughfare, that is not required for the purposes of the Commission;

(f) lease any real property of the Commission for any period during which it is not required for the purposes of the Commission."

6. Section eight of the said Act, as enacted by section one of chapter twenty-seven of the statutes of 1943-44, is repealed and the following substituted therefor:—

"8. The Minister may pay to the Commission, out of any unappropriated moneys in the Consolidated Revenue Fund, the sum of fifty thousand dollars on the commencement of this Act, the sum of seventy-five thousand dollars on the first day of October, one thousand nine hundred and forty-six and on the first day of January, one thousand nine hundred and forty-seven and thereafter the sum of three hundred thousand dollars a year for a period not exceeding fifteen years from the first day of April, one thousand nine hundred and forty-seven, to be expended by the Commission for the purposes and subject to the provisions of this Act; such annual payments shall be made in four equal quarterly instalments, payable on the first

Payment
of grants.

days of April, July, October and January, respectively, in each year, and the amount of each payment under this section shall be paid by the Minister into a chartered bank to be designated by him, to the credit of the Commission."

7. Subsection one of section nine of the said Act is repealed and the following substituted therefor:—

\$3,000,000
for purposes
of Com-
mission.

"9. (1) After the thirty-first day of March, one thousand nine hundred and forty-seven, the Minister may provide, for the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission, by the sale or other disposition of securities of the Commission, guaranteed as hereinafter provided, an amount or amounts not to exceed in the aggregate three million dollars, or he may, with the approval of the Governor in Council, pay to the Commission, out of any unappropriated moneys in the Consolidated Revenue Fund, such sum or sums, not exceeding three million dollars as may be required for said purposes, or may make such provision partly in one way and partly in the other."

8. Subsections one and two of section ten of the said Act, as enacted by section two of chapter twenty-six of the statutes of 1928, are repealed and the following substituted therefor:—

Time
limited
for issue of
debentures.

"10. (1) No securities shall be issued by the Commission for a period extending beyond the first day of July, one thousand nine hundred and seventy-six.

Provide
interest.

(2) The Minister may, from time to time, out of any unappropriated moneys in the Consolidated Revenue Fund, provide such sums as may be required to pay the interest on any securities issued under the provisions of this Act, and may also provide such sums as are required for the purpose of establishing a sinking fund or of retiring the securities by annual instalments, so that the total amount of the securities shall be fully paid and redeemed on or before the first day of July, one thousand nine hundred and seventy-six."

Sinking
fund.

Redemption.

9. Subsections one and three of section thirteen of the said Act, as enacted by section three of chapter twenty-six of the statutes of 1928, are repealed and the following substituted therefor:—

Acquisition
of property.

"13. (1) No separate parcel of real property shall be purchased or acquired by the Commission at a cost in excess of five thousand dollars except with the previous consent of the Governor in Council; and if the Commission is unable to

agree with the owner of real property as to the price to be paid therefor, the Commission shall, with the consent of the Governor in Council, have the right to acquire the same without the consent of the owner and the provisions of the *Expropriation Act* shall, *mutatis mutandis*, be applicable to the acquisition of such real property by the Commission.”

R.S., c. 64
to apply.

“(3) The compensation payable in respect of the taking of any lands so vested in the Commission, or of any interest therein or of lands injuriously affected by the construction of the undertaking or works shall be ascertained in accordance with the provisions of the *Expropriation Act*, and for that purpose the Attorney General of Canada may file an information in the Exchequer Court on behalf of the Commission to all intents and purposes as if such land had been expropriated by and vested in His Majesty under the provisions of the said Act and the Minister may pay to any person, out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada, any sum to which, under the judgment of the Exchequer Court, in virtue of the provisions of this section, he is entitled as compensation money or costs.”

Compensation.

10. Sections fourteen, fifteen, sixteen and seventeen of the said Act are repealed and the following respectively substituted therefor:—

“**14.** Except in the case of purchase or acquisition of real property at a cost not in excess of five thousand dollars, the Commission shall from time to time before making expenditures under this Act, submit to the President of His Majesty’s Privy Council for Canada detailed estimates of the expenditures proposed to be made by it, which estimates shall be accompanied by such full information as is sufficient to enable the Governor in Council to determine as to the necessity or advisability of such proposed expenditures, or of any portion thereof; and no such expenditure shall be made by the Commission under this Act until it has been approved by the Governor in Council.

Estimates
to be
approved.

“**15.** The Commission shall send to the President of His Majesty’s Privy Council for Canada on or before the first day of September in each year a detailed statement of all its receipts and expenditures up to the last day of March in such year; and copies of such statements shall be laid before Parliament by the President within the first fourteen days of the next following session thereof.

Annual
statement.

Laid before
Parliament.

“**16.** The Commission shall as soon as possible after the thirty-first day of December in each year make to the President of His Majesty’s Privy Council for Canada an annual report for the information of Parliament, setting

Annual
report to
Parliament.

forth a description of the nature and extent of the works and undertakings of the Commission for the year ended on the thirty-first day of December in that year, and such other matters as appear to it to be of public interest in relation to the said Commission; copies of such annual reports shall be laid before Parliament by the President within the first fourteen days of the next following session thereof.

Accounts
and
inspection.

"17. The Commission shall, whenever required by the President of His Majesty's Privy Council for Canada, render detailed accounts of its receipts and expenditures for such period or to such day as he designates; and all books of account, records, bank books and papers of the Commission shall at all times be open to the inspection of the President or of such person as the President names to inspect them."

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Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 52.

An Act respecting Benefits to Fire Fighters who served
in the United Kingdom.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the
Senate and House of Commons of Canada, enacts
as follows:—

1. This Act may be cited as *The Fire Fighters War Service Benefits Act*. Short title.

2. In this Act and in any order or regulation made thereunder, unless the context otherwise requires, Definitions.

- (a) "discharge" means ceasing to serve as a fire fighter; "discharge."
- (b) "fire fighter" means a member of the Corps of "fire fighter."
(Civilian) Canadian Fire Fighters for Service in the
United Kingdom who was on service;
- (c) "gratuity" means a gratuity payable under section "gratuity."
three of this Act;
- (d) "service" means service while in receipt of pay and "service."
allowances as a fire fighter outside the continents of
North and South America, the islands adjacent thereto
and the territorial waters thereof, and includes service
in Greenland, Iceland or the Aleutian Islands but does
not include service in Newfoundland, Bermuda or the
West Indies.

3. (1) Subject to the provisions of this Act, every fire fighter shall, upon discharge, be entitled to be paid a gratuity of fifteen dollars for every thirty days of service. Entitlement
to gratuity.

(2) Payment of a gratuity shall be made in monthly instalments, payable in arrear, not exceeding the amount of pay and allowances paid to, or in respect of the fire fighter for the thirty days immediately preceding his discharge. Payment by
monthly
instalments.

(3) For the purposes of subsection two of this section the expression "pay and allowances" includes allowance in lieu of rations and quarters at the standard rates payable in Canada notwithstanding that at the date of his discharge the fire fighter was not receiving such allowance, and dependents' allowance. "pay and
allowances."

Application
of sections
of The War
Service
Grants Act,
1944.
1944-45,
c.51.

Necessity
for applica-
tion.

Directions by
Minister.

(4) Sections four, five, eleven, twelve, twelve A, twelve B, thirteen, eighteen and twenty of *The War Service Grants Act, 1944*, shall *mutatis mutandis* apply to the payment of gratuities under this Act.

(5) Payment of a gratuity shall be made only upon application therefor by or on behalf of the fire fighter claiming the gratuity.

(6) The Minister of Veterans Affairs may issue directions relating to the manner of payment of the gratuity and generally for carrying this section into effect.

Entitlement
to insurance.
1944-45, c. 49.

4. Every fire fighter shall, upon discharge, be deemed to have been engaged in service as defined in *The Veterans Insurance Act* and, subject to the provisions of that Act, shall be entitled to all the rights, privileges and benefits provided by that Act as if he were a veteran within the meaning of that Act.

Entitlement
to rehabilita-
tion grant.

1945, c. 35.

5. Every fire fighter who performed service for a period of not less than one hundred and eighty-three days, exclusive of time in cells, detention prison, in a state of desertion, and complete days of absence without leave, shall, upon discharge, be entitled to a rehabilitation grant as defined in paragraph (f) of section two of *The Veterans Rehabilitation Act* of the same amount and subject to the same conditions as he would have received had he been a member of the naval, military or air forces of Canada.

Entitlement
to vocational
and technical
training
benefits.
1945, c.35.

Entitlement
under
The Un-
employment
Insurance
Act, 1940.
1940, c.44.

Further
entitlement
as pensioners.
R.S. c.157.

Under The
Veterans'
Land Act,
1942.
1942-43, c.33.

6. Every fire fighter shall, upon discharge be entitled to (a) vocational and technical training benefits under *The Veterans Rehabilitation Act*, including allowances incidental thereto, as if he were a veteran within the meaning of that Act;

(b) the rights, privileges and benefits under *The Unemployment Insurance Act, 1940*, as if he were a veteran within the meaning of that Act.

7. Every fire fighter who is in receipt of a pension under the *Pension Act* with respect to a disability arising out of the war that commenced in September, one thousand nine hundred and thirty-nine, shall, upon discharge, in addition to the rights, privileges and benefits under section six of this Act, be entitled to the rights, privileges and benefits under *The Veterans' Land Act, 1942*, as if he were a veteran within the meaning of that Act.

Regulations.

8. The Governor in Council may make regulations for carrying the purposes and provisions of this Act into effect.

9. This Act shall come into force on the first day of ^{Coming into}
September, 1946. _{force.}

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 53.

An Act respecting the Control of the Acquisition and Disposition of Foreign Currency and the Control of Transactions involving Foreign Currency or Non-Residents.

[Assented to 31st August, 1946.]

WHEREAS it is desirable to control and protect the value of the Canadian monetary unit in relation to foreign currencies; And whereas it is desirable to ensure that Canada's resources in foreign currency shall be made available to meet the needs of Canada as a whole; And whereas it is desirable to ensure that the said resources in foreign currency are used to promote and facilitate trade and other normal current transactions with other countries and are not dissipated through disadvantageous exports of capital from Canada or for other purposes disadvantageous to Canada as a whole; And whereas it is desirable to provide means for achieving orderly exchange arrangements and in general discharging the obligations of Canada as a member of the International Monetary Fund; And whereas for these purposes it is deemed advisable and necessary to maintain a fund which may be used to aid in the control and protection of the value of the Canadian monetary unit in relation to foreign currencies and to supervise and control transactions between residents of Canada and residents of other countries which involve or relate to foreign currency, Canadian currency, goods, securities or other property in Canada or elsewhere and other transactions of a kind capable of affecting Canada's resources in foreign currency or relating to property in Canada of non-residents or property outside of Canada of residents: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Preamble

SHORT TITLE.

1. This Act may be cited as *The Foreign Exchange Control Act*.

Short title.

INTERPRETATION.

Definitions.	2. (1) In this Act and in any regulation, permit or instruction under this Act, unless the context otherwise requires,
"authorized dealer."	(a) "authorized dealer" means an authorized dealer appointed by or under section fourteen or sixteen of this Act;
"Board."	(b) "Board" means the Foreign Exchange Control Board established by this Act;
"Canadian currency."	(c) "Canadian currency" means lawful money of Canada, excluding any coins of the United Kingdom or the United States, and also any bank note payable in lawful money of Canada;
"Canadian securities."	(d) "Canadian securities" means securities issued by the Government of Canada or of any province or by any municipal or other public authority of Canada or by any society, syndicate, company or corporation incorporated in Canada or, if unincorporated, whose head office is in Canada;
"currency."	(e) "currency" includes Canadian currency and foreign currency;
"Customs Officer."	(f) "Customs Officer" means any Collector of Customs and Excise, any person lawfully deputed, appointed or authorized to perform the duties and exercise the powers of any such Collector and any officer of Customs or Excise;
"deposit."	(g) "deposit" means any amount of currency credited to an account with any bank, trust company, investment dealer, stockbroker or other like depository in Canada or elsewhere and "to deposit" means to credit or to direct to be credited to any such account any amount of currency;
"to deposit."	
"Exchange Fund Account."	(h) "Exchange Fund Account" means the account in the name of the Minister of Finance mentioned in section five of this Act;
"foreign currency."	(i) "foreign currency" means any currency other than Canadian currency and any bank note or other note or certificate of any kind intended to circulate as money in any country other than Canada and payable in a currency other than Canadian currency;
"goods."	(j) "goods" means any property other than real or immovable property, currency, securities, negotiable instruments and choses in action;
"Inspector."	(k) "Inspector" means an Inspector appointed by or under section forty of this Act;
"Minister."	(l) "Minister" means the Minister of Finance;
"negotiable instrument."	(m) "negotiable instrument" includes any cheque, draft, travellers' cheque, bill of exchange, letter of credit, promissory or postal note, money order, matured coupon

of a bond, debenture or share warrant and any other similar instrument;

- (n) "non-resident" means any person other than a ^{"non-resident."} resident;
- (o) "Officer" means Customs Officer or any member of ^{"Officer."} the Royal Canadian Mounted Police;
- (p) "permit" means permission given by or on behalf ^{"permit."} of the Board to do any act or thing for which a permit is required under this Act;
- (q) "postmaster" includes any person authorized by the ^{"post-master."} Postmaster General to perform the duties of a postmaster or acting under the authority or direction of a person so authorized and any officer or clerk of the Canada Post Office;
- (r) "prohibition" means an order of prohibition made ^{"prohibition."} under section forty-eight of this Act;
- (s) "property" means every kind of real or personal, ^{"property."} moveable or immovable property;
- (t) "regulation" means a regulation made under this ^{"regulation."} Act;
- (u) "resident" means, subject to subsections four and ^{"resident."} five of this section and except as otherwise provided by regulation,
 - (i) a person who on or after the fifteenth day of September, one thousand nine hundred and thirty-nine, was or is ordinarily resident in Canada unless he has, according to a determination made by the Board under the authority of this Act or on appeal from the Board as hereinafter provided, ceased to be a resident and has not subsequent to such determination become ordinarily resident in Canada; and
 - (ii) without restricting the generality of subparagraph (i) of this paragraph, any company, corporation, partnership, syndicate, society or association incorporated in Canada or, if unincorporated, whose head office is in Canada;
- (v) "securities" include stock, shares, bonds, debentures, ^{"securities."} debenture stock and other obligations and rights, whether registered, inscribed or in bearer form, issued by or on behalf of any government or any municipal or other public authority or any society, syndicate, company or corporation, either in Canada or elsewhere, and regardless of the place of registration, if any, of such securities or the situs of such securities or of any certificates or other instruments representing the same, or the location of the head office of the society, syndicate, company or corporation;
- (w) "services" include skilled and unskilled labour, ^{"services."} professional services, services as an agent or employee,

storage and warehousing, freight, transportation, advertising, services to vessels and any other services whether payment for such services is ordinarily made in the form of wages, salaries, fees, rents, royalties, commissions, profit-sharing, or by payment of a lump sum or otherwise howsoever; and

Masculine
gender
includes
neuter.

(x) words importing the masculine gender include the neuter.

Newfound-
land lawful
money and
securities.

(2) The Governor in Council may, by regulation, provide that lawful money of Newfoundland and securities issued by the government of Newfoundland or by any society, syndicate, company or corporation incorporated in Newfoundland or, if unincorporated, whose head office is in Newfoundland, shall be deemed to be "Canadian currency" and "Canadian securities", respectively, for the purposes of this Act.

Property
subject to
restrictions.

(3) Where any property is under this Act subject to any restriction as to its use or as to dealing therewith or is subject to forfeiture, the said restriction or forfeiture applies in respect of any property into which the said property has been converted or exchanged or any property acquired by such conversion or exchange whether immediately or otherwise.

Where
resident
deemed a
non-resident.

(4) Where any person who is a resident has, outside of Canada, a business or undertaking or a branch or agency of any business or undertaking of any kind whatsoever in which he is engaged, the said person is, unless otherwise provided by regulation or determination of the Board, deemed to be a non-resident with respect to the operation or transactions of the said business or undertaking or the said branch or agency.

Where
non-resident
deemed a
resident.

(5) Where any person who is a non-resident has, in Canada, a business or undertaking or a branch or agency of any business or undertaking of any kind whatsoever in which he is engaged, the said person is, unless otherwise provided by regulation or determination of the Board, deemed to be a resident with respect to the operation or transactions of the said business or undertaking or the said branch or agency.

His
Majesty
bound.

3. His Majesty is bound by this Act and, for the purposes of this Act, is deemed to be a resident when acting in right of Canada or in right of any province of Canada and a non-resident when acting in any other right.

RESPONSIBILITIES OF THE MINISTER.

Ministerial
control and
direction.

4. The Minister shall control and direct, for the purposes of this Act and subject to its provisions, the operation of the Exchange Fund Account hereinafter mentioned and

the Foreign Exchange Control Board hereinafter established.

EXCHANGE FUND ACCOUNT.

5. (1) The special account in the name of the Minister of Finance, known as the Exchange Fund Account, established by the Bank of Canada pursuant to *The Exchange Fund Act*, is continued and all gold, currency, deposits, securities and other investments purchased or acquired with moneys out of the said account by or on behalf of the Minister and held by him or on his behalf for the said account shall continue to be so held.

Exchange
Fund
Account con-
tinued.
1935, c. 60.

(2) The Minister may from time to time purchase or acquire or cause to be purchased or acquired, with moneys in the Exchange Fund Account,

Minister may
purchase
gold,
currencies,
securities,
etc.

(a) gold;

(b) currency of the United States; deposits in currency of the United States with authorized dealers or with banks outside of Canada designated by the Minister; and treasury bills or other obligations of the United States;

(c) within such limits as to amounts as the Governor in Council may authorize from time to time, foreign currencies other than currency of the United States; deposits in foreign currencies, other than currency of the United States, with authorized dealers or with banks outside of Canada designated by the Minister; and treasury bills of the United Kingdom; and

(d) securities of or guaranteed by the Dominion of Canada.

(3) The Minister may sell or cause to be sold any gold, currency, deposits, securities and other investments purchased or acquired by him or on his behalf at any time with moneys in, or held by or on his behalf for, the Exchange Fund Account and the proceeds of the said sales, together with all earnings and interest from the said gold, currency, deposits, securities and other investments or dealings therein or therewith shall be credited to the Account.

Minister
may sell
gold,
currency,
securities,
etc.

(4) The Minister shall report to Parliament within thirty days after the thirty-first day of March in each year the amounts authorized by the Governor in Council under paragraph (c) of subsection two of this section which were outstanding on the last day of the preceding calendar year or, if Parliament is not then sitting, the amounts so authorized shall be published in the *Canada Gazette* within such time and the Minister shall report the said amounts to Parliament within thirty days after the commencement of the next ensuing session thereof.

Report to
Parliament.

Increase or decrease in current market price of gold.

6. (1) In the event of any increase or decrease in the current market price of gold, the Bank of Canada shall credit or debit the Exchange Fund Account with the amount of the increase or decrease, as the case may be, in the value of all gold held as reserve by the Bank of Canada.

Current market price of gold.

(2) For the purpose of this section, the current market price of gold means the amount realizable from the sale of gold in London or New York converted into Canadian currency at the current rate of exchange prescribed by the Governor in Council under this Act.

Advances out of C.R.F. to Exchange Fund Account. Report to Parliament.

7. (1) The Minister may make advances to the Exchange Fund Account out of unappropriated moneys in the Consolidated Revenue Fund on such terms and conditions as the Governor in Council may prescribe.

(2) The Minister shall report to Parliament within thirty days after the thirty-first day of March in each year the amount of advances to the Exchange Fund Account outstanding on the last day of the preceding calendar year or, if Parliament is not then sitting, the amount of such advances shall be published in the *Canada Gazette* within such time and the Minister shall report the said amount to Parliament within thirty days after the commencement of the next ensuing session thereof.

Earnings paid into C.R.F.

8. The amount of the earnings or interest from gold, currencies, deposits, securities and other investments or dealings therein or therewith credited to the Exchange Fund Account after the commencement of this Act in the calendar year one thousand nine hundred and forty-six and in subsequent calendar years, less any amounts paid out of the Exchange Fund Account pursuant to section seventeen of this Act, shall be paid into the Consolidated Revenue Fund.

C.R. and Audit Act not applicable to Account.

9. (1) The provisions of *The Consolidated Revenue and Audit Act, 1931*, shall not apply to the Exchange Fund Account or operations or transactions in connection therewith.

Annual audit of Account by Auditor General.

(2) An annual audit of the Exchange Fund Account and of the transactions in connection therewith shall be made by the Auditor General in such manner as he thinks proper with a view to ascertaining whether the transactions in connection with the Account have been in accordance with the provisions of this Act and he shall certify to Parliament that in his opinion, having regard to such examination, the transactions in connection with the Account have or have not been in accordance with the provisions of this Act and that the records of the Account do or do not show truly and clearly the state of the Account.

FOREIGN EXCHANGE CONTROL BOARD.

Constitution and Administration.

10. There is hereby established a board to be known as the Foreign Exchange Control Board which shall, subject to the provisions of this Act and the regulations and under the control and direction of the Minister,

Board
established.

- (a) manage and operate the Exchange Fund Account for and on behalf of the Minister and use or deal with all moneys therein and all gold, currencies, deposits, securities and other investments held therefor, for the purposes of this Act, and
- (b) have, exercise and perform the rights, powers, duties and functions conferred on it by this Act.

11. (1) The Foreign Exchange Control Board shall consist of the persons who from time to time hold or are acting in the offices of Governor of the Bank of Canada, Deputy Minister of Finance, Under Secretary of State for External Affairs, Deputy Minister of Trade and Commerce, Director of Operations, Post Office Department and Deputy Minister of National Revenue for Customs and Excise.

Personnel of
Board.

(2) The members of the Board shall serve in that capacity without remuneration.

To serve
without
remuneration.
Chairman.

(3) The Governor of the Bank of Canada shall be chairman of the Board.

(4) The Governor in Council may at any time and from time to time appoint an alternate to act in the place and stead of any member of the Board and the alternate shall have the same powers when so acting as the member.

Alternate
members.

(5) The Board shall hold meetings at such time and place as the chairman may decide or as the Minister may require.

Meetings.

(6) The head office of the Board shall be at Ottawa and the Board may establish at any place in Canada such offices as are required for the discharge of the duties of the Board.

Head office
Branch
offices.

12. The Bank of Canada in its capacity as fiscal agent for the Government of Canada shall without charge

Bank of
Canada
to act
for Board
and provide
officers,
clerks, etc.

(a) act as technical adviser, agent and banker of the Board and deal in foreign currencies and transactions relating thereto and otherwise assist or act on behalf of the Board;

(b) provide the Board with such officers, clerks and employees, premises and office supplies and equipment as may be required by the Board and pay travelling expenses of the said officers, clerks and employees.

13. Except as provided by sections twelve and seventeen of this Act, the costs of administration of this Act shall be paid out of moneys provided by Parliament.

Costs of
adminis-
tration.

Authorized Dealers and Agents of the Board.

Banks
authorized
dealers
and agents

14. The Bank of Canada and every bank to which the provisions of the *Bank Act* apply shall, in respect of every office and branch in Canada of any such bank, be an authorized dealer under this Act to deal in foreign currency as hereinafter provided, and subject to this Act and the regulations and instructions of the Board, to act on behalf of the Board in granting permits.

Customs
officers and
postmasters
as agents.

15. Subject to the provisions of this Act and the regulations and instructions of the Board,

(a) every Customs Officer shall act as agent of the Board to grant permits for exports and imports of property; and

(b) every postmaster shall act as agent of the Board to grant permits for the issue of money orders payable outside of Canada.

Other
dealers or
agents.

16. The Governor in Council may appoint authorized dealers or agents of the Board in addition to those appointed by this Act, for such purposes and with such authority to act on behalf of the Board as he may determine, and may revoke any such appointment.

Remunera-
tion.

17. The Board shall pay out of the Exchange Fund Account such remuneration in connection with the functions and services of authorized dealers pursuant to this Act as the Governor in Council may prescribe.

RATES OF EXCHANGE.

G. in C.
may
prescribe
rates of
exchange.

18. (1) The Governor in Council may prescribe rates of exchange between Canadian currency and foreign currencies or between foreign currencies, either generally or for any specified transactions or classes of transactions.

Board
regulations
re currencies
for which
no rates
prescribed.

(2) Where the Governor in Council has not prescribed a rate of exchange between a currency and any other currency for any transactions or classes of transactions, the Board may, by regulation, prescribe the manner in which and the terms and conditions on which the said currencies may be exchanged in such transactions or classes of transactions.

Transactions
to be made
at prescribed
rates.

(3) No authorized dealer, agent of the Board or other person shall buy, sell or exchange, or agree to buy, sell or exchange, or enter into any other transaction involving the exchange of, currencies, otherwise than at a rate of exchange or in a manner or on terms and conditions prescribed by or under this section applicable to the said purchase, sale, exchange or other transaction.

FOREIGN CURRENCY TRANSACTIONS.

19. Except as permitted by this Act or by a regulation or permit, no person shall, either absolutely or conditionally or as principal or agent, or otherwise howsoever,

Transactions only as permitted by Act.

(a) buy, borrow or otherwise acquire or hold, or pay, sell, lend or otherwise dispose of or in any way deal with foreign currency, or cause foreign currency to be bought, borrowed or otherwise acquired or held or paid, sold, lent or otherwise disposed of or in any way dealt with;

(b) draw, issue, make, negotiate, accept, endorse, assign, transfer or otherwise deal with, or cause to be drawn, issued, made, negotiated, accepted, endorsed, assigned, transferred or otherwise dealt with, any negotiable instrument payable in foreign currency, or utilize or cause to be utilized any other means by which payment in foreign currency may be made; or

(c) deposit or cause to be deposited any foreign currency or withdraw or pay out, or cause to be withdrawn or paid out any deposit in foreign currency, or incur, acquire, discharge, assign or transfer or cause to be incurred, acquired, discharged, assigned or transferred any debt owing in foreign currency by reason of a deposit.

Authorized Dealers.

20. (1) An authorized dealer may deal in foreign currency, negotiable instruments payable in foreign currency, deposits in foreign currency, or debts owing by reason of deposits in foreign currency in such manner and to such extent as may be prescribed by the regulations and instructions of the Board.

Authorized dealers may deal in foreign exchange.

(2) Where, in accordance with this Act and the regulations and instructions of the Board, an authorized dealer

Liability to pay to, and right to recover from Exchange Fund Account.

(a) is paid any foreign currency for which a rate of exchange with Canadian currency is prescribed under this Act or acquires a right to payment of any such foreign currency by reason of a deposit to his account, he shall be liable to make payment of an equal amount of the said foreign currency to the Minister for the credit of the Exchange Fund Account on such terms and conditions and at such time and in such manner as may be prescribed by regulation or instruction of the Board; or

(b) makes payment of any such foreign currency either in currency or by withdrawal of a deposit, he shall be entitled to payment from the Minister out of the Exchange Fund Account of an equal amount of the said

foreign currency on such terms and conditions and at such time and in such manner as may be prescribed by regulation or instruction of the Board.

Where no
rate of
exchange
prescribed

(3) Where, in accordance with this Act and the regulations and instructions of the Board, an authorized dealer is paid any foreign currency for which no rate of exchange with Canadian currency is prescribed under this Act, or acquires a right to payment of any such foreign currency by reason of a deposit, he shall be liable to make an equal amount of the said foreign currency, or an equivalent amount of a foreign currency for which such a rate of exchange is so prescribed, available to the Minister for the credit of the Exchange Fund Account on such terms and conditions and at such time and in such manner as may be prescribed by regulation or instruction of the Board.

Persons other than Authorized Dealers.

Buy and sell
foreign
currency
only from
and to
authorized
dealers.

21. (1) Except as provided by this Act or a regulation, no person other than an authorized dealer shall buy foreign currency from or sell foreign currency to any person who is not an authorized dealer.

Foreign
currency
bought
to be used
only as
authorized
by regulation
or permit.

(2) No person who has bought foreign currency under a regulation or a permit shall hold, expend, endorse, assign, transfer or otherwise utilize the foreign currency or any negotiable instrument under which the foreign currency so bought is payable for any purpose other than the purpose, or beyond the time, authorized by the regulation or permit under which he bought the foreign currency.

When foreign
currency
deemed to
have been
bought or
sold.

(3) For the purposes of this section, if a person,
(a) in consideration of a payment of, or an agreement to pay, Canadian currency by him, procures the drawing, issuing, making, acceptance, endorsement, assignment or transfer of a negotiable instrument payable in foreign currency, either to or in favour of himself or any other person, or otherwise procures the making of any payment in foreign currency, either to himself or to any other person, he is deemed to have bought the foreign currency so payable or paid from the person to whom he paid or agreed to pay the Canadian currency; or

(b) in consideration of a payment of, or an agreement to pay, Canadian currency to him, draws, issues, makes, accepts, endorses, assigns or transfers a negotiable instrument payable in foreign currency, either to or in favour of the person so paying or agreeing to pay, or any other person, or otherwise makes or causes to be made any payment in a foreign currency, either to the said person or to any other person, he is deemed to have sold the foreign currency so payable or paid to the person who paid or agreed to pay the Canadian currency.

22. (1) Every resident, other than an authorized dealer, who has or acquires the ownership or possession of foreign currency or is or becomes entitled to a right to payment of foreign currency under a negotiable instrument payable either on demand or otherwise immediately payable, or by reason of a deposit, shall forthwith declare to an authorized dealer that he owns or possesses the said currency or is entitled to the said right, provided that this subsection shall not apply in respect of

Resident required to sell all foreign currency to authorized dealer.

- (a) foreign currency having a value not exceeding one hundred dollars in the ownership or possession of a resident, unless otherwise required by regulation; or
- (b) foreign currency or any right to payment thereof acquired or held by a resident under a regulation or permit while it is required by the resident for the purpose, and held within the time, specified by the regulation or permit.

(2) Subject to subsection four of this section, where a resident makes a declaration to an authorized dealer under this section relating to foreign currency or to a right to payment thereof for which a rate of exchange with Canadian currency is prescribed under this Act, he shall, at the time of making the declaration, sell the said currency or agree to sell the currency payable under the said right to the authorized dealer and for such purpose shall at that time assign or transfer the said right, or direct that payment thereunder be made, to the authorized dealer.

Where rate of exchange is prescribed.

(3) Subject to subsection four of this section, where a resident makes a declaration to an authorized dealer under this section relating to foreign currency, or a right to payment thereof, for which no rate of exchange with Canadian currency is prescribed under this Act, he shall, at the time of making the declaration, empower the authorized dealer to, and the authorized dealer shall thereupon, take such steps on behalf of the resident as may be necessary to exchange the said foreign currency or right for a foreign currency designated by regulation, or a right to payment thereof, for which a rate of exchange with Canadian currency is prescribed under this Act, and the provisions of subsections one and two of this section shall thereupon apply to the last mentioned foreign currency or right.

Where no rate of exchange is prescribed.

(4) An authorized dealer may refuse to buy foreign currency, or to accept an assignment or transfer of, or a direction to receive payment under, a right to payment thereof, or to undertake on behalf of a resident to exchange foreign currency or a right to payment thereof, for any other foreign currency or right to payment thereof if he is not satisfied that the foreign currency or right can be sold, assigned or transferred to him so that the currency

When authorized dealer may refuse to buy, etc.

or the amount payable under the said right will be deposited with a bank to his account or can be exchanged for a foreign currency designated by regulation, or a right to payment thereof that can be so deposited.

Resident
may
continue
to hold.

(5) Where an authorized dealer refuses to buy foreign currency or to accept an assignment or transfer of, or a direction to receive payment under, a right to payment thereof, or refuses to undertake to exchange foreign currency or a right to payment thereof for another foreign currency or a right to payment thereof as provided in this section, the resident may, notwithstanding subsection two or three of this section, continue to hold the foreign currency or right or may offer to sell, assign or transfer the said currency or right to any other authorized dealer or to empower another authorized dealer to exchange the said currency or right for another foreign currency or right to payment thereof as provided in this section but shall not make any other use or disposition thereof except as authorized by regulation or permit.

CANADIAN CURRENCY TRANSACTIONS INVOLVING NON-RESIDENTS.

Payments
by residents
to non-
residents.

23. (1) No resident shall, except in accordance with a permit,

- (a) pay, lend or otherwise dispose of Canadian currency to a non-resident;
- (b) draw, issue, make, accept, endorse, assign or transfer or cause to be drawn, issued, made, accepted, endorsed, assigned or transferred any negotiable instrument payable in Canadian currency to or in favour of a non-resident; or
- (c) deposit or cause to be deposited Canadian currency with or to the account of a non-resident or assign or transfer to a non-resident any debt owing in Canadian currency by reason of a deposit.

Board may
prohibit
or impose
conditions on
payments
between
non-residents.

(2) The Governor in Council may, by regulation, prohibit or impose conditions upon

- (a) payment, lending or other disposition of Canadian currency by non-residents to other non-residents;
- (b) drawing, issuing, making, endorsing, assignment or transfer or causing to be drawn, issued, made, endorsed, assigned or transferred by non-residents to or in favour of other non-residents of any negotiable instruments payable in Canadian currency; or
- (c) depositing or causing to be deposited by non-residents of Canadian currency with or to the accounts of other non-residents or the assignment or transfer by non-residents to other non-residents of any debts owing in Canadian currency by reason of deposits.

(3) A bank in Canada receiving any negotiable instrument payable in Canadian currency for payment to or for the credit of a non-resident shall not make such payment to or credit the account of a non-resident unless it is satisfied that no permit is required for the payment or that the requisite permit has been obtained, and a bank in Canada shall not make payment of any negotiable instrument payable in Canadian currency issued by or drawn on such bank unless it is satisfied that no permit is required or that the requisite permit has been obtained.

Banks not to make payment to non-resident unless satisfied conditions complied with.

(4) No bank in Canada shall, except in accordance with a permit, recognize or record, for the purpose of transactions to which this Act applies, any change of address of the owner of any bank account from an address in Canada to an address outside of Canada.

Change of address from Canada of owner of bank account.

(5) The Governor in Council may, by regulation, prohibit or impose conditions on a bank recognizing or recording, for the purpose of transactions to which this Act applies, changes of address of non-resident owners of bank accounts from their country of residence to an address elsewhere.

Board may impose conditions on change of address of non-resident owner of bank account.

(6) For the purposes of this section, "bank" means a bank to which the *Bank Act* or the *Quebec Savings Bank Act* applies and includes any other institution, office, corporation or other person, or any Dominion or provincial savings office or executive officers or servants of a provincial Government receiving money on terms that it is to be repaid by honouring the cheque, order or other written instruction of the person from whom or on whose account the money was received.

"bank," 1944-45, c. 30, R.S., c. 14.

TRANSACTIONS INVOLVING FOREIGN CURRENCY OR NON-RESIDENTS.

Designation of Currencies.

24. (1) The Governor in Council may, by regulation, designate currencies that may be received or paid or that shall not be received or paid in connection with transactions to which this Act applies, either generally or for any specified transactions or classes of transactions.

Designation of currencies by the Board.

(2) Except as authorized by regulation or permit, no person shall receive or pay, or agree to receive or pay, in connection with any transaction to which this Act applies, any currency other than a currency designated by regulation as a currency that may be received or paid in connection with the said transaction.

Transactions only with designated currencies.

Exports.

25. (1) Subject to subsection three of this section, no person shall, except in accordance with a permit,

Property.

Sale by
resident
of goods
to be
exported.

(a) export from Canada any goods, securities or currency or any negotiable instrument prescribed by regulation;

(b) being a resident, either in Canada or elsewhere assign, transfer or deliver or agree to assign, transfer or deliver to a non-resident any goods situated in Canada, knowing that such goods are to be exported from Canada, otherwise than pursuant to a sale upon terms providing for payment to the resident by the non-resident, within six months after the goods are exported from Canada, of not less than the fair value thereof in a currency designated by regulation as acceptable for such a transaction; or

Purchase by
non-resident
of goods to
be exported.

(c) being a non-resident, either in Canada or elsewhere acquire or accept delivery or agree to acquire or accept delivery from a resident of goods situated in Canada, with the intention of exporting such goods, otherwise than pursuant to a purchase upon terms providing for payment by the non-resident to the resident within six months after the goods are exported from Canada, of not less than the fair value thereof in a currency designated by regulation as acceptable for such a transaction.

Board not
to withhold
permit.

(2) The Board shall not withhold a permit for the export of goods from Canada where payment of not less than the fair value of the goods in a currency designated by regulation as acceptable for such a transaction,

(a) has been received by a resident from a non-resident and, in the case of payment in foreign currency, the foreign currency has been sold to an authorized dealer; or

(b) is due to a resident from a non-resident under the terms of sale within six months after the goods are exported from Canada and, in the case where payment is to be made in foreign currency, the Board is satisfied that the foreign currency will be offered for sale to an authorized dealer forthwith upon receipt.

(3) No permit shall be required for the export from Canada by any non-resident tourist or temporary visitor to Canada of

(a) personal baggage and effects, vessel, aircraft, automobile or other vehicle and travelling, camping and sporting equipment brought into Canada by him;

(b) goods purchased by him while in Canada for personal or household use and not being exported for sale; and

- (c) unless otherwise provided by regulation, foreign and Canadian currency not exceeding in value the amount of foreign and Canadian currency brought into Canada by him.

Imports.

26. (1) Subject to subsection three of this section, no person shall, except in accordance with a permit,

- (a) import any goods into Canada; or Goods.
Purchase by resident of goods to be imported.
 (b) being a resident, either in Canada or elsewhere purchase or agree to purchase from a non-resident any goods which are to be imported into Canada on terms providing for payment to a non-resident of a price greater than the fair value thereof or otherwise than in a currency designated by regulation as payable in connection with such a transaction.

(2) The Board shall not withhold a permit for the import of goods into Canada in any case where the payment made or to be made therefor to a non-resident does not exceed the fair value thereof and was made or is to be made in a currency designated by regulation as payable in connection with such a transaction. Board not to withhold permit.

(3) No permit shall be required for the import into Canada of personal baggage and effects, vessel, aircraft, automobile or other vehicle and travelling, camping and sporting equipment brought into Canada by a non-resident tourist or temporary visitor to Canada for his own use and not for sale in Canada.

Securities.

27. (1) No resident shall, except in accordance with a permit, Resident dealings in securities with non-residents.

- (a) either in Canada or elsewhere sell, assign, transfer or deliver any securities or any right, title or interest in or to any securities to or to the account of a non-resident;
 (b) purchase outside of Canada any securities from or owned by a non-resident; or
 (c) purchase in Canada any securities from or owned by a non-resident or sell in Canada any securities for or owned by a non-resident unless a permit has been granted to the non-resident authorizing the sale of such securities in Canada.

(2) No non-resident shall, except in accordance with a permit, Non-resident dealings in securities in Canada.

- (a) sell any securities in Canada or for delivery in Canada; or
 (b) purchase, acquire or accept delivery of securities in Canada from a resident unless a permit has been granted to the resident authorizing the sale, transfer, assignment or delivery of such securities to the non-resident.

Permit
required by
resident
purchasing
securities
from non-
resident.

Resident
agent for
non-resident.

(3) Nothing contained in this section shall relieve a resident purchasing securities from a non-resident from the requirement of obtaining any permit required under this Act for any payment to the non-resident.

(4) Where a resident who is an agent, broker or dealer sells or purchases securities in Canada for a non-resident, he shall, for the purposes of this section, be deemed to be the resident purchasing or selling the securities, notwithstanding that he is acting as an agent and not as principal in the transaction.

Registration
of transfer
of securities
by resident
to non-
resident,
etc.

28. (1) No person shall, except in accordance with a permit,

(a) knowingly register any transfer of Canadian securities from a resident to a non-resident;

(b) transfer Canadian securities from a register in Canada to a register elsewhere; or

(c) record, for the purpose of transactions to which this Act applies, any change of address of the owner of Canadian securities from an address in Canada to an address elsewhere.

Board may
prohibit, or
impose con-
ditions on
transfers
between
non-residents.

(2) The Governor in Council may by regulation prohibit or impose conditions upon

(a) the transfer or registration of any transfer of Canadian securities between non-residents;

(b) the transfer of Canadian securities to a register in Canada from a register elsewhere or between registers outside of Canada; or

(c) the recording, for the purpose of transactions to which this Act applies, of a change of address of a non-resident owner of Canadian securities from his country of residence to an address elsewhere.

Board may
require
residents
to bring
securities
into Canada.

29. Every resident who possesses, owns or controls any securities which, or the certificates or instruments representing which, are physically located outside of Canada, shall, if so required by the Board, cause the said securities, certificates or instruments to be brought into Canada.

Governor in
Council may
require
residents
to report
ownership
of foreign
securities.

30. The Governor in Council may require residents who possess, own or control foreign securities or are entitled to any right, title or interest in or to foreign securities to report the fact to the Board in such manner and within such time and with such information relating to the said securities as the Governor in Council may prescribe, either generally or with respect to any class of securities.

Other Transfers of Property.

31. (1) No resident shall, except in accordance with a permit, in Canada or elsewhere, Transfer by resident to non-resident.

(a) place in trust for a non-resident, otherwise than by will, any property of any kind; or

(b) assign, transfer or deliver to a non-resident any property situated in Canada or elsewhere or any right, title or interest therein except where the assignment, transfer or delivery is made pursuant to a sale under the terms of which the resident receives from the non-resident immediate payment of an amount not less than the fair value of the property in a currency designated by regulation as acceptable for such a transaction.

(2) Paragraph (b) of subsection one of this section shall not apply to goods exported or to be exported from Canada, securities, currency or a right to payment of currency under a negotiable instrument or by reason of a deposit. Not applicable to exports, etc.

Services.

32. (1) No resident shall, except in accordance with a permit, perform or agree to perform, in Canada or elsewhere, for a non-resident any services of a kind ordinarily performed for remuneration otherwise than on terms that provide for payment within six months of not less than the fair value thereof in a currency designated by regulation as acceptable for such a transaction. Services performed by resident for non-resident.

(2) This section shall not apply to any personal services performed in Canada for the comfort or convenience of a non-resident tourist or temporary visitor to Canada nor, unless otherwise provided by regulation, to professional services rendered in Canada for a non-resident.

Other Transactions.

33. Without restricting the generality of any other provision of this Act, no resident shall, except in accordance with a permit, either in Canada or elsewhere, Other transactions between residents and non-residents.

(a) incur, acknowledge, guarantee or give security for a debt payable to a non-resident other than a debt for an amount not greater than the fair value of goods purchased from a non-resident that have been imported or are to be imported into Canada or of services rendered by a non-resident;

(b) pay or contract to pay to a non-resident for any property wherever situated or for any services wherever rendered an amount which is greater than the fair value thereof;

- (c) release or fail to take reasonable steps to acquire or recover from a non-resident any property or any right, title or interest in or to any property to which the resident is or may be entitled;
- (d) grant an unreasonable extension of time for payment of any debt owing by or any claim upon a non-resident or fail to take reasonable steps to collect any such debt or to prosecute any such claim;
- (e) assign to a non-resident any claim upon a non-resident or any right, title or interest therein or thereto except pursuant to a sale or assignment thereof on terms whereby the resident receives immediate payment from the assignee in a currency designated by regulation as acceptable for such a transaction of an amount not less than the fair value of the claim or the right, title or interest therein or thereto so assigned;
- (f) accept satisfaction of all or any part of any debt, claim or other obligation owing to the resident by a non-resident or of any other claim by a resident upon a non-resident otherwise than in the currency in which such debt, claim or obligation is expressed or was incurred; or
- (g) let, lease or otherwise authorize the use of any property by a non-resident, including the granting of rights on a royalty basis, otherwise than on terms which provide for payment within six months after the said use of not less than the fair value thereof in a currency designated by regulation as acceptable for such a transaction.

Obligations
of resident
owning, etc.,
company,
etc., carry-
ing on
business out-
side of
Canada.

34. (1) Where a resident, either directly or indirectly, either for himself or together with any other resident, owns or controls any company, partnership, firm, business or undertaking carrying on business outside of Canada, he shall, if so required by the Board, furnish the Board with information as to the assets, liabilities, income, revenue and earnings of the said company, partnership, firm, business or undertaking and shall, if so required by the Board, do all such acts as may be necessary and are within his power to procure the declaration and payment of dividends or the distribution and payment of income, revenue or earnings by the said company, partnership, firm, business or undertaking to which any resident is or may become entitled.

(2) Nothing in this section shall authorize the Board to require a resident to procure any payment or distribution out of income earned by a company, partnership, firm, business or undertaking prior to the date on which this Act comes into force.

Regulations.

35. (1) The Governor in Council may make regulations G. in C. may
make regula-
tions.

(a) prescribing forms of applications for permits, declarations and permits, including different classes of permits;

(b) prescribing terms and conditions to be inserted in applications and permits;

(c) prescribing the procedure to be followed by applicants for permits or in other applications to the Board under this Act;

(d) prescribing that persons who would otherwise be residents shall be deemed to be non-residents or that persons who would otherwise be non-residents shall be deemed to be residents for any of the purposes of this Act;

(e) notwithstanding anything to the contrary contained elsewhere in this Act, exempting any person or any class of persons or any transaction or class of transactions from any provision of this Act;

(f) prescribing the manner in which the provisions of this Act shall apply in respect of transactions between branches or agencies of any business or undertaking outside of Canada and branches or agencies of the said business or undertaking in Canada;

(g) providing for any matter which under this Act may be provided for by regulation; and

(h) generally with respect to any matter arising in the course of or connected with or necessarily incidental to the Board's operations, or necessary for the efficient administration or enforcement of this Act and for carrying out its provisions according to their true intent, meaning and spirit and for the better attainment of its objects.

(2) No regulation shall be effective until published in Publication.
the *Canada Gazette*.

(3) Every regulation shall be laid before Parliament To be laid
before Par-
liament.
within fifteen days after it is made or, if Parliament is not then sitting, within fifteen days after the commencement of the next ensuing session thereof.

Administration.

36. (1) Subject to the provisions of this Act and the regulations and under the control and direction of the Minister, the Board may Powers of
the Board.

(a) grant, refuse to grant, revoke or vary permits under this Act;

(b) in particular cases or classes of cases, from time to time prescribe terms and conditions for permits additional to those prescribed by regulation or prescribe

special forms of permits in cases where none is prescribed by regulation;

(c) subject to an appeal as hereinafter provided, determine for the purposes of this Act or any proceedings under this Act,

(i) whether any person is a resident or non-resident and the time at which any person became or becomes a resident or a non-resident and the country of residence of any non-resident;

(ii) that a person who on or after the fifteenth day of September, one thousand nine hundred and thirty-nine was or is ordinarily resident in Canada has ceased to be a resident; or

(iii) the fair value of any property exported, transferred, received or imported by a resident company, partnership or branch to or from any non-resident parent, subsidiary, affiliated or associated company, partnership or branch, or of any debt, obligation or claim owing by or to a resident company, partnership or branch to or by any non-resident parent, subsidiary, affiliated or associated company, partnership or branch, or of any services performed by or for a resident company, partnership or branch for or by any non-resident parent, subsidiary, affiliated or associated company, partnership or branch;

(d) issue instructions to authorized dealers and agents of the Board prescribing the terms and conditions upon which they are authorized to grant permits and to buy and sell or deal in foreign currency or negotiable instruments payable in foreign currency or make or accept deposits of foreign currency and enter into transactions in foreign currency or in respect of any other matter under this Act, and revoke or vary such instructions; and

(e) plan the organization of the Board, appoint the officers, clerks and employees furnished to the Board by the Bank of Canada to offices or positions under the Board and authorize such officers, clerks and employees to act on behalf of the Board in the conduct of its operations.

Determining
question
of residence
or fair
value in
court
proceedings.

(2) Subject to subsection three of this section, where in any proceeding before a justice, magistrate or court in respect of any matter under this Act, any question as to whether a person is a resident or non-resident or as to the time he became a resident or non-resident or as to the fair value of any property, debt, obligation, claim or services arises, if the said question has not previously been determined by the Board or on appeal from the Board as hereinafter provided, the justice, magistrate or

court before whom or which the proceedings are taken may, in such proceedings, determine the said question.

(3) Where it is established in any proceedings mentioned in subsection two of this section that a person on or after the fifteenth day of September, one thousand nine hundred and thirty-nine, was ordinarily resident in Canada, he shall, except as otherwise provided by regulation, be presumed to be a resident unless it is established in such proceedings that it has been determined by the Board, or on appeal from the Board as hereinafter provided, that he has ceased to be a resident and has not subsequent to such determination become ordinarily resident in Canada.

When person ordinarily resident in Canada presumed to be a resident.

APPEALS.

37. (1) Where an authorized dealer or other agent of the Board refuses an application by any person for a permit or for any other purpose under this Act, either in whole or in part, the application may be submitted by the said person directly to the Board and the Board may deal with the application in such manner as it deems proper under this Act and the regulations.

Appeal from authorized dealer to Board when application for permit, etc., refused.

(2) Except as provided in sections thirty-eight, forty-eight and sixty-one, of this Act, where any person is dissatisfied with any determination, decision or ruling of the Board under this Act or under any regulation, he may appeal in writing to the Minister.

Appeal from Board to Minister.

(3) The Minister may on any appeal under this section give such decision as to him appears proper under this Act and the regulations and may instruct the Board to grant, refuse or vary a permit or otherwise as he deems fit and the decision of the Minister shall be final.

Decision by the Minister.

38. (1) If any person is dissatisfied with a determination of the Board under this Act as to the fair value of any property, debt, obligation, claim or services, he may, within ninety days after the said determination, serve notice of appeal on the Board and file a copy of the notice of appeal in the office of the Registrar of the Exchequer Court of Canada.

Appeal to the Exchequer Court from determination of fair value.

(2) An appeal taken under this section shall be heard and determined in a summary manner by the Exchequer Court of Canada and the court shall have power to make all necessary rules for the conduct of appeals under this section.

To be heard and determined in a summary manner.

(3) If no appeal is taken under this section from a determination of the Board to which this section applies within ninety days of receiving notice of the said determination, the determination shall be final.

If no appeal within 90 days determination to be final.

ANNUAL REPORT.

39. (1) Within five months after the thirty-first day of December in each year the Board shall submit to the

Report to the Minister.

Minister a report of the operations of the Exchange Fund Account for the twelve months ending on the said thirty-first day of December, in such detail as the Minister may from time to time regard as reasonable and proper, together with such summary or report by the Chairman of the Board as he may deem desirable or as may be required by the Minister.

Report
published
and laid
before
Parliament.

(2) A copy of a report under this section shall, within fourteen days after receipt thereof by the Minister, be published in the *Canada Gazette* and, if Parliament is then sitting, be laid before Parliament, or if Parliament is not then sitting, it shall be laid before Parliament within fourteen days after the commencement of the next ensuing session thereof.

ENFORCEMENT.

Inspectors.

Board may
appoint
Inspectors.

40. (1) The Board may appoint Inspectors to assist in the enforcement of this Act.

Inspectors
may adminis-
ter oaths.

(2) Every Inspector appointed pursuant to subsection one of this section may administer or receive any oath, affirmation or statutory declaration in respect of any matter arising in the administration of this Act.

Inquiries.

Board and
Inspectors
may conduct
inquiries.

41. (1) The Board or any Inspector designated by the Board for the purpose may conduct inquiries or investigations into matters relating to transactions to which this Act applies and may require any person to furnish information relevant to an inquiry or investigation and may summon before him any person and may examine him and require him to give evidence orally or in writing, on oath or, if he is entitled to affirm, on solemn affirmation or by statutory declaration, on any matter pertinent to such inquiry or investigation.

May issue
subpoena,
etc.

(2) Any person authorized to conduct an inquiry or investigation may for the purpose thereof issue a subpoena or other request or summons requiring and commanding any person therein named to appear at the time and place mentioned therein and then and there to testify to all matters within his knowledge relative to the subject matter of the inquiry or investigation and to bring with him and produce any document, book, paper, record or thing which he has in his possession or under his control relative to any such matter as aforesaid; and any such person may be summoned from any part of Canada by virtue of such subpoena, request or summons.

Travelling
expenses.

(3) Reasonable travelling expenses shall be paid to any person summoned under subsection two of this section at the time of service of the subpoena, request or summons.

(4) The provisions of the *Canada Evidence Act*, except subsections three and four of section twenty-nine thereof, shall apply to any inquiry or investigation under this section.

Application of *Canada Evidence Act*, R.S., c. 59.

(5) Every person is guilty of an offence who, in connection with an inquiry or investigation under this section,

Offences.

(a) being required to attend in the manner in this section provided, fails, without lawful excuse, to attend accordingly;

(b) being required to produce any document, book, paper, record or thing in his possession or under his control, fails without lawful excuse to produce the same;

(c) refuses to be sworn or to affirm or to declare, as the case may be ; or

(d) refuses without lawful excuse to answer any proper question put to him by the person authorized to conduct the inquiry or investigation on any matter pertinent to such inquiry or investigation.

(6) Any person who is examined and required to give evidence in the course of an inquiry or investigation under this section shall be entitled to be represented by counsel at such examination.

Representation by counsel allowed.

(7) No disclosure of any exercise or proposed exercise of any power conferred by this section shall, without permission granted by or on behalf of the Board, be made by any authorized dealer or agent of the Board to any person.

No disclosure without permission of Board.

(8) No person shall be arrested for an offence under this section without a warrant.

No arrest without a warrant.

42. (1) Every person carrying on business who engages in any transactions to which this Act applies shall keep records and books of account thereof at his place of business in Canada, showing clearly and fully the nature of such transactions.

Keeping of records and books of account.

(2) Every person required by subsection one of this section to keep records and books of account shall, until written permission for their disposal is obtained from the Board, keep every such record or book of account and every account or voucher necessary to verify the information in any such record or book of account for a period of not less than six years.

Records, books and vouchers to be kept for six years.

(3) Every person required by subsection one of this section to keep records and books of account shall at all reasonable times make the records and books of account, and every account and voucher necessary to verify the information therein, available to an Inspector, if required by him to do so, and shall give the Inspector every facility necessary to inspect the records, books, accounts and vouchers.

To be available.

Records and books may be seized.

(4) Where, during the course of an inspection under this section, it appears to an Inspector that there has been a violation of this Act, the Inspector may seize and take away any record or book or any account or voucher relating to the information contained therein and may retain it until it is produced in any court proceedings but, if no court proceedings are commenced within ninety days after the seizure, the Inspector shall cause the record, book, account or voucher to be restored to the person who had possession thereof at the time of seizure.

Powers of Officers

Authoriza-
tion to
R.C.M.P.
members to
enter and
search.

43. (1) An Inspector may, with the approval of a judge of the Exchequer Court of Canada or of a Superior or a County Court, which approval such judge is hereby empowered to give upon the application of the Inspector made *ex parte*, authorize in writing any member of the Royal Canadian Mounted Police together with any other person named in such writing, to enter and search, if necessary by force, any building, receptacle or place, for property which he has reasonable grounds to believe is liable to forfeiture under this Act and documents, books, records, papers or things which may afford evidence as to the commission of any offence against this Act, and to seize and secure any such property, and to seize and carry any such documents, books, records, papers or things before the Inspector.

Documents,
etc., may be
detained.

(2) When any document, book, record, paper or thing is so seized and carried before the Inspector, he may detain it, taking reasonable care to preserve it till the conclusion of the investigation and, if a prosecution for an offence or proceedings for forfeiture under this Act are commenced, he may detain it further for the purpose of evidence on the trial or proceedings for forfeiture.

If no prose-
cution, docu-
ments, etc.,
to be
restored.

(3) If no prosecution or proceedings for forfeiture under this Act is or are commenced within ninety days after seizure of any document, book, record or thing under this section the Inspector shall cause the document, book, record or thing to be restored to the person from whom it was taken, unless he is authorized or required by law to dispose of it otherwise.

When arrest
may be made
without
warrant.

44. Any Officer may arrest without warrant anyone found committing or whom he, on reasonable grounds, suspects of having committed any offence under this Act which may be prosecuted upon indictment.

Duty of Customs Officers and Postmasters.

45. No Customs Officer shall permit the export or import of any property through any port or place over which he has authority unless he is satisfied that no permit is required for such export or import or that the requisite permit has been obtained.

Permission to export or import by Customs Officer.

46. No postmaster shall permit the export by post of any letter, parcel, package or other article which contains or which he suspects contains any property for the export of which a permit is required under this Act unless he is satisfied that the requisite permit has been obtained.

Permission to export by post of letter, etc., by postmaster.

Declaration by Travellers.

47. (1) Every person who is about to leave Canada shall, immediately before leaving Canada, truly answer all questions asked of him by a Customs Officer relating to property which he is taking or proposes to take with him out of Canada, and the said Officer may question him with reference thereto.

Persons about to leave Canada.

(2) If a Customs Officer has reasonable cause to believe that a person who is about to leave Canada has any property concealed about his person or in any other property which the said person is taking or proposes to take with him out of Canada, the Officer may search the said person and examine or search any such property and may seize and detain any property which the said person is taking or proposes to take out of Canada unless the export thereof is permitted by or under the authority of this Act or a regulation or permit.

Officer may search person and examine property.

(3) Before any person may be searched by a Customs Officer under this section, such person may require the officer to take him before a police magistrate or justice of the peace, or before the Collector of Customs or chief officer at the port or place, who shall, if he sees no reasonable cause for search, discharge such person, but, if otherwise, he shall direct such person to be searched: Provided that if such person is a female she shall be searched by a female, and any such magistrate, justice of the peace, Collector of Customs or chief officer may, if there is no female appointed for such purpose, employ and authorize a suitable female person to act in any particular case or cases.

Before search person may demand to be taken before a superior officer.

Search of female.

(4) Every Officer required to take any person before a police magistrate, justice of the peace, Collector of Customs or chief officer under this section, shall do so with all reasonable despatch.

Person to be taken before superior officer with despatch.

Prohibition of Dealings.

Board may
prohibit
dealings.

48. (1) Where, in the opinion of the Board, it is necessary for ensuring the due observance of the provisions of this Act to exercise control over the property of any person, the Board may by order prohibit absolutely or conditionally any disposition of or dealing with the property of such person, including all property which, or any right, title or interest in or to which is owned by such person, or any specified part thereof.

Application
to the Court
to rescind or
vary prohibi-
tion.

(2) Any person whose property is the subject of a prohibition may apply to the Court to rescind or vary the prohibition and the Court may, either in relation to the whole or any part of the property subject to it, vary or rescind the prohibition; costs shall be in the discretion of the Court.

Board may
vary or
rescind pro-
hibition.

(3) Subject to any order of a Court made under subsection two of this section, the Board may at any time vary or rescind any prohibition.

Where notice
has been
published.

(4) Where notice of a prohibition has been published in the *Canada Gazette*, a person shall be presumed to have notice of the prohibition until the contrary is proved.

Person
having
notice pro-
hibited from
dealing.

49. (1) No person having notice of a prohibition shall, without the permission of the Board, make, permit, assist, or by any act or omission facilitate, any disposition of or dealing with any property subject thereto, including any removal of such property from the place in which it was situated at the time of such notice.

Dealings to be
null and void.

(2) Every disposition of or dealing with any property subject to a prohibition, contrary to the provisions of the prohibition, shall be null and void, except with respect to any interest in such property acquired subsequent to the making of the prohibition by a *bona fide* transferee for value without notice of the prohibition.

Custody or
control
transferred
to custodian.

50. (1) Every person having the custody or control of any property subject to a prohibition shall, if so required by the Board, transfer the said custody or control to any trust company named by the Board, in this Act called the "custodian", which custodian shall hold such property for the benefit of all persons interested therein and may, under the direction of the Board, do and execute all such acts and things as in the opinion of the Board may be necessary for the conservation and protection of the property and, for such purposes, may carry on the business of the person whose property is subject to the prohibition and any expenses and remuneration of the custodian shall be a first charge on all the said property coming into the possession of the custodian.

(2) Upon application to the Court by a custodian appointed pursuant to subsection one of this section, the Court may approve the receipts, disbursements and remuneration of the custodian, including legal and accounting expenses, in such manner and for such amount as would be applicable in the case of a trustee appointed under the provisions of the *Bankruptcy Act* or for such additional amount as the Court may deem reasonable having regard to the services actually performed, and the Court may by its order release and discharge the custodian from any liability for any act done or default made in the exercise of its powers and duties as custodian.

Approval of receipts, disbursements and expenses of custodian.

R.S., c. 11.

51. In sections forty-eight to fifty inclusive of this Act "Court" means a court having jurisdiction in bankruptcy under the *Bankruptcy Act*.

"Court."
R.S., c. 11.

Protection of Officers and Others.

52. (1) No action, suit or proceeding shall be commenced against, nor any process served upon, any member of the Board, Inspector, employee or representative of the Board, Officer, authorized dealer or agent of the Board for anything done or omitted or alleged to have been done or omitted in the exercise of his office or performance of his duties as such member, Inspector, employee, representative, Officer, dealer or agent until one month after notice in writing has been served upon him stating the alleged cause of action, the name and place of abode of the person who intends to bring the said action and the name and address of his attorney, solicitor or agent, if any.

No action until one month after notice.

(2) If in any action, suit or proceeding to which this section applies the court or judge before whom the trial takes place certifies that the defendant acted upon probable cause or, if the defendant was proceeding under written or verbal instructions of the Board, that the defendant acted in good faith in carrying out such instructions, the plaintiff shall not be entitled to more than nominal damages, nor to any costs of suit, nor, in case of a seizure, shall the person who made the seizure be liable to any civil or criminal proceedings on account thereof.

Nominal damages only, in case of good faith.

53. Where upon search under the authority of this Act by any Officer, Inspector or person in the discharge of the duty of seizing property liable to seizure, detention or forfeiture under this Act, no property liable to seizure, detention or forfeiture is found, if such Officer, Inspector or person had reasonable and probable grounds for believing that property liable to seizure, detention or forfeiture would

If no property liable to seizure is found.

be found, he shall not be liable to any prosecution, action or other legal proceeding on account of any such search or the detention or stoppage of any property detained or stopped in connection therewith.

Offences, Prosecutions and Penalties.

Offences.

- 54.** (1) Every person is guilty of an offence who
- (a) in any application or declaration under this Act makes any statement which to his knowledge is false or misleading or which he has not reasonable grounds for believing to be true;
 - (b) wilfully deceives or misleads the Board or an authorized dealer or any Officer, postmaster or Inspector or any employee or agent of the Board or any other person concerned in the administration of this Act, with reference to any matter affected by this Act;
 - (c) wilfully obstructs, or refuses or fails without lawful excuse to comply with any lawful requirement of, any person in the exercise of any powers conferred on him by or under this Act;
 - (d) being the holder of a permit, commits a breach of any of the general or special conditions thereof or fails to comply with any of such conditions or fails to do any act or thing required to be done by him either before or after the granting of the permit as a condition to the permission granted in the permit;
 - (e) knowingly transports or assists in transporting from Canada any property unless no permit is required for the export of the property or the requisite permit therefor has been obtained;
 - (f) knowingly removes any imported property from any customs port for delivery in Canada unless no permit is required for the import of the property or the requisite permit therefor has been obtained;
 - (g) without lawful excuse receives, possesses or in any way deals with any property which has been unlawfully imported into Canada or otherwise unlawfully dealt with contrary to this Act, knowing such property to have been so unlawfully imported or otherwise unlawfully dealt with;
 - (h) with intent to evade the provisions of this Act, destroys, alters, mutilates, conceals or otherwise disposes of any records or books of account required to be kept by this Act;
 - (i) violates or fails to comply with any provisions of this Act or any regulation; or
 - (j) attempts to commit an offence under this Act.

(2) Every partner, director, officer or employee of any firm, society, syndicate, company or corporation, who

Responsi-
bility of
partners, etc.

knowingly and wilfully assents to or acquiesces in any offence by such firm, society, syndicate or corporation against any provision of this Act, is guilty of such offence personally and cumulatively with the said firm, society, syndicate, company or corporation.

55. No prosecution for an offence under this Act shall be commenced without the consent of the Attorney General of Canada or of counsel representing the Attorney General of Canada; provided however, that a person may be arrested for an offence under this Act, that a warrant for any person's arrest for an offence under this Act may be issued and executed, that an information may be laid charging any person with an offence under this Act, and that any person charged with an offence under this Act may be remanded in custody or on bail, notwithstanding that the consent of the Attorney General of Canada or of counsel representing the Attorney General of Canada to the institution of a prosecution for the offence has not been obtained, but no further or other proceedings shall be taken until such consent has been obtained.

Consent of
Attorney
General
required for
prosecution.

56. (1) Where any person is charged with an offence under this Act, if it is established that the said person did any act or omission for which a permit is required under this Act, it shall not be necessary to establish that the person charged did not possess a permit or had not been exempted from the applicable provisions of this Act, and the burden of proof that he possessed the necessary permit or had been exempted from the applicable provisions of the Act shall be upon the person charged.

Burden of
proof on the
person that
he possessed
necessary
permit.

(2) Where any person is charged under this Act with failing to declare that he has acquired the ownership or possession of foreign currency, or became entitled to a right to payment of foreign currency, or with failing to sell foreign currency, or to assign or transfer a right to payment of foreign currency, or to direct that payment thereunder be made, to an authorized dealer, if it is established that foreign currency was or came into the ownership or possession of the person so charged or that he became entitled to the said right, the burden of proof that he so declared, sold, assigned, transferred or directed as aforesaid, as required by this Act, shall be upon the person charged.

Burden
of proof
on person
that he
declared
foreign
currency.

57. (1) For the purpose of the prosecution of a person for an offence under this Act, the offence shall be deemed to have been committed either at the place where it was actually committed or at any place in Canada in which the offender resides, or is found, or is apprehended, or is in custody.

Where
offence
deemed
to have
been com-
mitted.

Complaint
under
summary
conviction
procedure
may be
made
within three
years.

(2) Any information or complaint with respect to any offence against the provisions of this Act may, where the prosecution, suit or proceeding is instituted under the provisions of the *Criminal Code* relating to summary convictions, be laid or made within three years from the time when the matter of the information or complaint arose.

58. No prosecution for an offence under this Act shall be commenced after the expiration of three years from the time of its commission.

Penalty—
offences
relating
to property.

59. (1) Every person guilty of any offence under this Act in relation to any property shall be liable, on summary conviction under Part XV of the *Criminal Code*, to a fine not exceeding double the value of the said property or to imprisonment not exceeding twelve months, or to both fine and imprisonment; but if the value of the said property exceeds one thousand dollars such person may, at the election of the Attorney General of Canada, be prosecuted upon indictment and, if convicted, shall be liable to a fine not exceeding double the value of the said property or to imprisonment not exceeding five years or to both fine and imprisonment.

Other
offences.

(2) Every person guilty of an offence under this Act for which no penalty is provided under subsection one of this section shall be liable, on summary conviction under Part XV of the *Criminal Code*, to a fine not exceeding two thousand dollars or to imprisonment for a term not exceeding twelve months or to both fine and imprisonment.

Seizures and Forfeitures.

Property
liable to
forfeiture.

60. (1) Any property of any kind which any person exports or attempts to export from Canada or imports or attempts to import into Canada contrary to this Act or the regulations, or which any person buys or sells or in any way deals with or attempts to buy or sell or in any way deal with contrary to this Act or the regulations, or the possession, ownership or control of which any person fails to declare as required by this Act, may, in addition to any other penalty which may have been imposed on any such person, or to which any person may be subject with relation to such unlawful act or omission, and whether any prosecution in relation thereto has been commenced or not, be seized and detained by any Inspector or Officer and shall be liable to forfeiture at the instance of the Attorney General of Canada upon proceedings in the Exchequer Court of Canada or in any Superior Court, subject, however, to a right of compensation on the part of any innocent person interested in such property at the time it became liable to forfeiture or who acquired an interest therein subsequent to such time

as *bona fide* transferee thereof for value without notice, which right may be enforced in the same manner as any other right against His Majesty.

(2) In any proceedings for forfeiture instituted under subsection one of this section the burdens of proof, which under subsection one of section fifty-six of this Act rest upon the person charged, shall rest upon the defendant.

Burden of proof.

61. (1) Any currency or negotiable instrument which any person exports or attempts to export from Canada or imports or attempts to import into Canada contrary to this Act or the regulations, or which any person buys or sells or in any way deals with or attempts to buy or sell or in any way deal with contrary to this Act or the regulations, or the ownership or possession of which any person fails to declare as required by this Act, shall, if the value thereof does not exceed one hundred dollars, be forfeited to His Majesty forthwith without any further act or any proceedings and may be seized by any Inspector or Officer.

Forfeiture of currency, etc.

(2) Where any currency or negotiable instrument has been seized as forfeited under this section, the person seizing the same shall forthwith report the circumstances of the case to the Board.

Report of seizure.

(3) Upon receiving a report under subsection two of this section the Board shall thereupon serve upon the owner or claimant of the currency or negotiable instrument seized, or his agent, notice of the reasons for the seizure and forfeiture and shall call upon him to furnish, within thirty days from the date of the notice, such evidence in the matter as he desires to furnish, and such evidence may be by affidavit or affirmation made before any Inspector, justice of the peace, Collector of Customs, commissioner of oaths or notary public.

Notice of the reasons for seizure, etc.

(4) Upon the expiration of thirty days after the service of notice under subsection three of this section, or sooner if any person thereby called upon to furnish evidence so desires, the Board may consider and weigh the circumstances of the case and may thereupon give its decision whether the currency or negotiable instrument seized under this section is forfeited and the Board may authorize the chairman or secretary of the Board to exercise the powers conferred on it by this subsection.

Decision of the Board.

(5) If the owner or claimant does not, within ninety days after service of notice of a decision of the Board that any currency or negotiable instrument seized under this section is forfeited, give notice in writing to the Board that he will not accept the decision, the decision shall be final.

When decision to be final.

(6) If the owner or claimant, within ninety days after service of notice of a decision of the Board that any currency or negotiable instrument is forfeited, gives notice in writing to the Board that he will not accept the decision,

If decision not accepted Board to refer matter to a court.

the Board shall, if the owner or claimant so requests, cause the matter to be referred to a court as provided in section sixty-two of this Act.

Service of
notice to
produce
evidence

(7) Service of notice to produce evidence or of any decision of the Board under this section may be made by sending such notice by mail in a prepaid registered letter addressed to the owner or claimant of the currency or negotiable instrument alleged to be forfeited, or his agent, at his address as stated in the report of the seizure under this section and, in the case of service of notice by mail, notice shall be deemed to have been served on the date of the mailing of such notice in the manner aforesaid.

"owner."

(8) In this section "owner" includes a person who, but for a forfeiture under this section, would be the owner of any currency or negotiable instrument.

Reference
charging
currency,
etc., as
forfeited
and praying
condemna-
tion thereof.

62. (1) A reference under subsection six of section sixty-one of this Act may be made at the request of the Board by an information in writing in the name of the person making the seizure, or in the name of any other person authorized thereto by the Board, made before the court, charging the currency or negotiable instrument seized as forfeited under section sixty-one of this Act and praying condemnation thereof.

Court to
issue
general
notice.

(2) The court before which an information is made under subsection one of this section shall thereupon issue a general notice to all persons claiming an interest in the currency or negotiable instrument seized under section sixty-one of this Act, to appear at a certain time and place to claim it and answer the information and stating that otherwise it will be condemned.

Service
of notice.

(3) A copy of notice given under subsection two of this section shall, at least eight days before the time of appearance, be served upon the person, who but for the forfeiture would be the owner of or the claimant of the currency or negotiable instrument, either personally or by sending such notice by mail in a prepaid registered letter to him at his address as stated in the report of the seizure.

Court to
determine
matter in
summary
manner.

(4) If any person appears to answer an information under this section the court shall hear and determine the matter in a summary manner and acquit or condemn the currency or negotiable instrument but, if no person appears, judgment of condemnation shall be given.

Burden
of proof.

(5) In any proceedings before the court the burdens of proof which under subsection one of section fifty-six of this Act rest upon the person charged, rest upon any person claiming an interest in the currency or negotiable instrument.

"court."

(6) In this section "court" means any two justices of the peace, a police magistrate, stipendiary magistrate or any

person having the power or authority of two or more justices of the peace.

63. (1) All actions, suits or proceedings for any forfeiture under this Act may be commenced at any time within three years after the cause of action arose but not thereafter. Actions to be commenced within three years.

(2) Any property seized under the provisions of this Act as liable to forfeiture shall be placed in the custody of the nearest Collector of Customs, member of the Royal Canadian Mounted Police or Inspector, who shall secure such property until the release thereof is directed by the Board or until the determination of any proceedings commenced in accordance with section sixty or sixty-one of this Act, but no such property may be detained for a period longer than six months, or, if a prosecution for an offence relating to the said property is commenced within the said period, for a period longer than six months following the completion of the prosecution, unless proceedings for forfeiture of the said property have been commenced. Property to be placed in custody.

(3) Any Inspector or any Officer who has custody of any property seized as liable to forfeiture under this Act may deliver the property to the owner or any claimant thereto on the deposit with the Inspector or Officer in money of a sum equal to the full value, as determined by the Board, of the property seized. Delivery of property on deposit of money equal to value.

(4) Any sum of money deposited under this section shall be immediately deposited in a chartered bank to the credit of the Receiver General of Canada, there to remain until forfeited in due course of law or released in accordance with subsection two of this section. Money to be deposited in bank.

(5) If any property in respect of which a deposit has been made under this section is condemned as forfeited under this Act, the money so deposited shall be forfeited. Forfeiture.

GENERAL.

64. All fines, penalties and forfeitures recovered under this Act shall belong to His Majesty for the public uses of Canada and all property so forfeited shall be disposed of in such manner as the Governor in Council may prescribe. Disposal of fines, etc.

65. (1) The Board may require any applicant or other person to furnish such bond or other security as the Board may deem desirable for the performance of any condition on which any permit is granted to such person or for the performance of any undertaking given by such person in any matter relating to the Board's operations or to the enforcement of this Act. Bond or other security.

Recovery.

(2) Any bond or other security furnished under this section shall be valid in law and upon breach of any of the conditions thereof may be sued upon and the amount thereof or secured thereby recovered with costs by the Attorney General of Canada in the Exchequer Court of Canada or in any Superior Court of any province in which the cause of action arose.

Evidence
before the
court.

66. In any proceedings in any court

- (a) any document certified by the chairman or secretary of the Board to be a true copy of the minutes of any meeting of the Board or of any extract therefrom shall be received as *prima facie* evidence that any transaction, determination or decision therein recorded was made or taken;
- (b) any document certified by the chairman or secretary of the Board to be a true copy of any permit or instruction made or issued by or on behalf of or under the authority of the Board shall be received as *prima facie* evidence that such permit or instruction or other document was so made or issued; and
- (c) any document purporting to be signed by the chairman or secretary of the Board shall be received in evidence without proof of the signature or official character of the said chairman or secretary, as the case may be.

Information
not to be
communi-
cated.

67. No person employed in the service of His Majesty or the Bank of Canada shall communicate to any person not legally entitled thereto under this Act or by direction of the Minister, or allow any such person to have access to,

- (a) any information or written statement with respect to the Exchange Fund Account or the operations thereof; or
- (b) any information with respect to the business or transactions of any person or any declaration, application or permit obtained, made or granted under the provisions of this Act, except to a department of the Government of Canada requiring the information for the purpose of discharging the duties of that department or in any legal proceedings instituted by or on behalf of His Majesty in right of Canada or of any province or the Attorney General of Canada or of any province.

Permit
not deemed
a statement
as to the
value of
property.

68. A permit granted by or on behalf of the Board with respect to any property, whether or not the value or purported value of the property is stated therein, shall not be deemed to be a statement by or on behalf of the Board as to the value or fair value of the property.

69. Notwithstanding anything contained in the *Bills of Exchange Act*, no instrument which would otherwise be a bill of exchange or promissory note within the meaning of the said Act shall be prevented from being or cease to be such by reason of any condition or restriction imposed by or pursuant to this Act on the negotiation or payment of such instrument, or by reason of any words or markings thereon indicating or purporting to indicate that any such condition or restriction has been or may be imposed.

Bills of
exchange.
R.S., c. 16.

70. (1) The powers of the Bank of Canada shall be deemed to include the power to do all of the things required to be done by it under the provisions of this Act.

Powers of
Bank of
Canada
include
powers
under this
Act.

(2) Notwithstanding anything contained in section twenty-six of the *Bank of Canada Act*, the Bank of Canada shall not, unless the Governor in Council otherwise provides, be required to maintain a minimum or fixed reserve ratio of gold or foreign exchange to its liabilities.

1934, c. 43.
Minimum
ratio of gold
not required.

(3) The form of Schedule C to the *Bank of Canada Act* is, until such time as the Governor in Council otherwise provides, amended by deleting the statement of the ratio of the net reserve to notes and deposit liabilities.

Form
amended.

CONTINUATION.

71. (1) The Foreign Exchange Control Board established by this Act shall be the successor to the Foreign Exchange Control Board established by Order of His Excellency the Governor General in Council of the fifteenth day of September, one thousand nine hundred and thirty-nine, as amended, and continued by Order of His Excellency the Governor General in Council of the thirteenth day of December, one thousand nine hundred and forty, as amended, and the said Orders shall be deemed to have been revoked on the coming into force of this Act, and all acts and things done and matters and proceedings commenced by the last mentioned Foreign Exchange Control Board under the said Orders shall be continued by the Board under this Act.

Foreign
Exchange
Control
Board
continued.

(2) Every regulation, instruction, licence, permit and other act or thing which has been enacted, made, given or done by or on behalf of the Foreign Exchange Control Board under the provisions of the Orders of His Excellency the Governor General in Council referred to in subsection one of this section, shall be deemed to have been enacted, made, given or done by the Governor in Council or the Board under this Act except to the extent, if any, to which any such regulation, instruction, licence, permit or other act or thing is inconsistent with this Act and until varied or revoked under this Act.

Regulations,
etc., deemed
under this
Act.

Licenses
deemed
permits
under
this Act.

(3) Any licence granted under the Orders of His Excellency the Governor General in Council mentioned in subsection one of this section before the commencement of this Act shall be deemed to be a permit for the purpose of this Act.

REPEAL AND COMMENCEMENT.

Repeal.
1935, c. 60.

72. *The Exchange Fund Act* is repealed.

Coming into
force.

73. (1) This Act shall come into force on the first day of January, one thousand nine hundred and forty-seven, or such earlier date as may be fixed by proclamation and shall continue in force and have effect until sixty days after the commencement of the first session of Parliament commencing in the year one thousand nine hundred and forty-nine.

Sec. 19 of
R.S., c. 1
to apply.

(2) Section nineteen of the *Interpretation Act* shall apply upon the expiry of this Act as if this Act had then been repealed.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 54.

An Act to amend the Immigration Act.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 93;
1928, c. 29;
1937, c. 34.

1. Paragraph (b) of section two of the *Immigration Act* chapter ninety-three of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

“(b) “Canadian citizen” means a person who is a Canadian citizen under *The Canadian Citizenship Act*,”

“Canadian
citizen.”
1946, c. 15.

2. Section two of the said Act is further amended by adding immediately after paragraph (b) thereof the following paragraph:—

“(bb) “Canadian domicile” means Canadian domicile acquired and held in accordance with the provisions of section two A of this Act:”

“Canadian
domicile.”

3. Paragraph (e) of section two of the said Act is repealed and the following substituted therefor:—

“(e) “domicile” means the place in which a person has his home or in which he resides or to which he returns as his place of permanent abode and does not mean the place where he resides for a mere special or temporary purpose;”

“domicile.”

4. The said Act is further amended by inserting therein immediately after section two the following heading and section:

“CANADIAN DOMICILE.

“2A. Canadian domicile is acquired and lost for the purposes of this Act, in accordance with the following rules:—

Rules re the
acquisition
and loss of
domicile.

- (a) Canadian domicile is acquired by a person only by having his domicile for at least five years in Canada after having been landed therein;
- (b) Canadian domicile is lost by a person voluntarily residing out of Canada with the present intention of making his permanent home out of Canada and not for a mere special or temporary purpose;
- (c) a person who resides out of Canada as a representative or employee of a firm, business, company or organization, religious or otherwise, established in Canada or who resides out of Canada while in the public service of Canada or of a province, and the spouse or child under eighteen years of age of any such person residing out of Canada with him, shall be deemed not to have lost Canadian domicile by reason of such residence;
- (d) no period during which a person is confined in or an inmate of any penitentiary, jail, reformatory, prison or asylum for the insane in Canada shall be counted as a period of domicile in Canada for the purposes of rule (a) of this section;
- (e) where an order is issued under this Act for the deportation of a person and an appeal therefrom has not been allowed by the Minister or where a permit to remain in Canada is issued by the Minister to a person who has been previously landed in Canada and ordered to be deported, the period during which the said person resides in Canada after such order has been issued or such permit granted, shall not be counted as a period of domicile for the purposes of rule (a) of this section; and
- (f) no person who belongs to the prohibited or undesirable classes as provided in section forty-one of this Act may acquire Canadian domicile and any such person who had acquired Canadian domicile prior to becoming a member of such class of prohibited or undesirable immigrants shall forthwith on becoming such a member be deemed to have lost Canadian domicile."

5. Paragraph (h) of subsection one of section three of the said Act is repealed and the following substituted therefor:—

Charity
immigrants.

"(h) Immigrants to whom money has been given or loaned by any charitable organization for the purpose of enabling them to qualify for landing in Canada under this Act, or whose passage to Canada has been paid wholly or in part by any charitable organization, or out of public moneys, unless it is shown that the authority in writing of the Deputy Minister or the Director of Immigration or in case of persons coming

from Europe, the authority in writing of the Commissioner of Immigration for Canada in London, has been obtained for the landing in Canada of such persons, and that such authority has been acted upon within a period of sixty days thereafter;"

6. Subsection two of section nineteen of the said Act is repealed and the following substituted therefor:—

"(2) In the case of the appeal being dismissed by the Minister, the appellant shall be deported and the order for deportation shall not become invalid on the ground of any lapse of time between its issuance and execution."

Deportation
when appeal
dismissed

7. This Act shall come into force on a date to be fixed by proclamation.

Coming
into force.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 55.

An Act to amend the Income War Tax Act.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. (1) Subsection one of section two of *The Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, is amended by adding thereto the following paragraph:

“(x) words importing the masculine include the neuter.”

(2) Paragraph (b) of subsection two of section two of the said Act is repealed and the following substituted therefor:

“(b) A person who is wholly dependent on the taxpayer for support and of whom the taxpayer has, or immediately before such person attained the age of twenty-one years did have, in law or in fact, the custody and control; and”

Child of a taxpayer defined.

(3) Paragraph (b) of subsection two of section two of the said Act as amended by subsection two of this section shall be deemed to have come into force on the first day of January, nineteen hundred and forty-four.

Coming into force.

2. (1) The proviso to paragraph (c) of subsection one of section three of the said Act is repealed and this subsection shall be deemed to have come into force on the twenty-eighth day of June, nineteen hundred and forty-six.

Superannuation or pension fund payments.

(2) Subsection four of the said section three is repealed and the following substituted therefor:

“(4) Any payment made to any person in connection with any duty, office or employment, whether as allowances on a per diem or other periodic basis, living allowances or expenses or otherwise, except

Per diem and living allowances.

(a) travelling or other allowances expressly fixed by and in any Act of the Parliament of Canada,

(b) travelling expenses and separation allowances designated by the Minister, paid to a member of the permanent Canadian Naval, Military and Air forces

R.S., c. 97;
1928, cc. 12,
30;
1930, c. 24;
1931, c. 35;
1932, cc. 43,
44;
1932-33, cc.
14, 15, 41;
1934, cc. 19,
55;
1935, cc. 22,
40;
1936, cc. 6, 38;
1938, c. 48;
1939 (1st
Sess.), c. 46;
1939 (2nd
Sess.), c. 6;
1940, c. 34;
1940-41, c. 18;
1942-43, c. 28;
1943-44, cc.
14, 24;
1944-45, c. 43;
1945 (2nd
(Sess.), c. 23.

who is in receipt of pay and allowances at rates designated by the Minister as new permanent force rates of pay and allowances, and

(c) travelling expenses paid to any member of the Canadian Naval, Military or Air forces in the Canadian Active Service Forces other than to a member of the permanent Canadian Naval, Military or Air forces described in paragraph (b) of this subsection,

Proviso.

shall be salary of such person and taxable as income for the purposes of this Act: Provided, however, that living allowances paid to persons who are serving outside of Canada but are maintaining a self-contained domestic establishment in Canada and who are either employees of the Government of Canada or members of the Canadian Naval, Military or Air forces in the Canadian Active Service Forces shall not be deemed to be taxable income up to such an amount as may be determined by the Minister in his discretion."

Payment upon retirement or in respect of loss of office.

(3) Subsection six of the said section three is repealed and the following substituted therefor:—

"(6) Where the Minister is satisfied that a single payment made on or after the first day of January, nineteen hundred and forty-four and on or before the twenty-seventh day of June, nineteen hundred and forty-six, by an employer to an employee, upon retirement, other than a payment out of or pursuant to a superannuation or pension fund or plan approved by the Minister, was in recognition of long service, one fifth only of the payment shall be deemed, for the purposes of this Act, to be income of the taxpayer in the year it was received and one fifth thereof shall be so deemed to be income of the the taxpayer in each of the four succeeding years in which he is living."

(4) Subsection eight of the said section three is repealed and the following substituted therefor:—

"(8) Where the Minister is satisfied that a payment or payments made on or after the thirteenth day of October, nineteen hundred and forty-five and on or before the twenty-seventh day of June, nineteen hundred and forty-six, by a person to a former employee is in respect of loss of office or employment, one fifth only of the payment or the aggregate of the payments made in any year shall be deemed, for the purposes of this Act, to be income of the taxpayer in the year it is received and one fifth thereof shall be so deemed to be income of the taxpayer in each of the four succeeding years in which he is living."

(5) The said section three is further amended by adding the following subsections thereto:

Expense allowance of members of provincial legislative assemblies.

"(9) Where an elected member of a provincial legislative assembly is, under an Act of the provincial legislature, paid an allowance for expenses incidental to the discharge of his duties as a member, either

(a) the allowance paid in the taxation year, if it does not exceed one-half of the maximum fixed amount provided by law as payable to the member by way of salary, indemnity or other remuneration as a member in respect of attendance at a session of the legislature, or

(b) a portion of the allowance equal to one-half of the said maximum fixed amount,

whichever is less, shall, notwithstanding anything in this Act, not be taxable as income for the purposes of this Act.

“(10) Where the author or joint author of a literary, dramatic, musical or artistic work was engaged for a period of more than twelve months in the production thereof and assigns the copyright therein wholly or partially and receives within twelve months of the assignment, in consideration or part consideration therefor, payments which but for this subsection would be income of the taxation year in which they are received, if he files with the Minister an election in form prescribed by the Minister before the expiration of the time fixed by section thirty-three of this Act for delivering a return of his income of the said taxation year and

Authors of literary, etc., work.

(a) if the period in which he was engaged on the production of the work did not exceed twenty-four months,

(i) one-half of the payments shall be deemed to be income of the taxation year in which they are received, and

(ii) one-half of the payments shall be deemed to be income of the taxation year immediately preceding the said taxation year; or

(b) if the period in which he was engaged in the production of the work exceeded twenty-four months,

(i) one-third only of the payments shall be deemed to be income of the taxation year in which they are received, and

(ii) one-third of the payments shall be deemed to be income of each of the two taxation years immediately preceding the said taxation year.”

3. (1) Paragraph (g) of section four of the said Act is repealed and the following substituted therefor:

“(g) The income of mutual corporations not having a capital represented by shares, no part of the income of which inures to the benefit of any member thereof, except mutual insurance corporations that do not derive their premiums wholly from the insurance of churches, schools or other religious, educational or charitable institutions;

Mutual corporation.

“(gg) The income of life insurance companies except such amount as is credited to shareholders’ account;”

Life insurance companies.

(2) Paragraph (n) of the said section four is repealed and the following substituted therefor:—

Dividends.

“(n) Dividends paid to an incorporated company by a company incorporated in Canada the profits of which have been taxed under this Act or to which paragraph (w) of this section applies, except as hereinafter provided by sections nineteen, twenty-two A and thirty-two A;”

(3) Paragraph (p) of the said section four is repealed and the following substituted therefor:

Cooperative
companies
and associa-
tions.

“(p) The income during the first three taxation years after commencement of its business, of a corporation commencing business on or after the first day of January, nineteen hundred and forty-seven, that is incorporated under provincial legislation, providing for the establishment of cooperative corporations, for the purpose of marketing, including processing incidental to or connected therewith, natural products of or acquired from its members or customers, or of purchasing supplies, or equipment or household necessities for or to be sold to its members or customers, or of performing services for its members or customers, if

- (i) the statute under which the corporation is incorporated or its charter, articles of association or by-laws or its contracts with its members or with its members and customers hold forth the prospect that payments will be made to them in proportion to patronage;
- (ii) no member of the corporation has more than one vote in the conduct of the affairs of the corporation;
- (iii) all its members are individuals;
- (iv) the rate of interest on capital subscribed by its members or dividends on shares of the corporation does not exceed five per centum per annum;
- (v) the value of the products of or acquired from, and supplies, equipment and household necessities purchased for or sold to and services performed for its customers other than members does not in the taxation year exceed twenty per centum of the total value thereof so dealt in by the corporation during the said year;
- (vi) no member of the corporation, directly or indirectly, holds shares in or has subscribed amounts by way of capital to, the corporation in excess of five per centum of the shares of the corporation issued, or of the total capital subscribed therefor; and
- (vii) the business carried on by the corporation is not, in the opinion of the Minister, a continuation of a previous business in which, in the opinion of

the Minister, a substantial number of members of the corporation had a substantial interest, either as shareholders of a corporation carrying on the previous business or otherwise;"

(4) Paragraph (*q*) of the said section four is repealed and the following substituted therefor;

"(*q*) The income of a corporation or association incorporated or organized as a credit union or cooperative credit society if Credit unions.

(i) the corporation or association derives its revenue primarily from loans made to members residing within the territorial limits within the province to which it is restricted for the carrying on of its business, or

(ii) the members thereof are corporations or associations incorporated or organized as credit unions which derive their revenues primarily from loans made to their members or under provincial cooperative legislation or for religious, educational or charitable purposes or corporations or associations, no part of the income of which enures to the benefit of any member thereof."

(5) Paragraph (*t*) of the said section four is repealed and the following substituted therefor;

"(*t*) The service pay and allowances, except service pay and allowances paid at rates designated by the Minister as new permanent force rates of pay, of Service pay and allowances.

(i) members of the Canadian Naval, Military and Air Forces while in the Canadian Active Service Forces and overseas on the strength of an Overseas Unit outside of the Western Hemisphere, and

(ii) members of the said Forces whose income from such service pay and allowances (excluding subsistence allowances up to one dollar and seventy cents per day and marriage and dependents' allowances and supplementary grants paid by the dependents' board of trustees) is paid at the rate of less than one thousand six hundred dollars per annum;"

(6) Paragraph (*v*) of the said section four is repealed and the following substituted therefor:

"(*v*) The service pay and allowances received in respect of the first six months' service after his return to Canada by any member of the Canadian Naval, Military or Air Forces who is in the Canadian Active Service Forces and who has been overseas on the strength of an Overseas Unit outside of the Western Hemisphere except service pay and allowances paid at rates designated by the Minister as new permanent force rates of pay and allowances; Provided, however, that in the case of a member of the said Forces who has Service pay and allowances.

Proviso.

Proviso.

not been on the strength of an Overseas Unit outside of the Western Hemisphere for a period of at least six months, the period of exemption granted hereunder shall not exceed the length of the period which has been served by him on the strength of an Overseas Unit outside of the Western Hemisphere: Provided further that the exemption shall not in any case exceed one period of six months for any such service outside of the Western Hemisphere;”

Investment corporation or joint stock company.

(7) Paragraph (w) of the said section four is repealed and the following is substituted therefor:

- “(w) The income of a corporation or joint stock company
- (i) whose capital throughout the taxation year is, to the extent of eighty per centum or more, invested in stocks, bonds or securities or held in cash,
 - (ii) whose gross income during the taxation year is, to the extent of not less than ninety-five per centum derived from investments mentioned in paragraph (i) of this subsection,
 - (iii) whose capital is throughout the taxation year, to the extent of not more than ten per centum thereof, invested in the stocks, bonds or securities of any one corporation or debtor other than His Majesty in right of Canada or of any province or of a Canadian municipality,
 - (iv) whose shares are, throughout the taxation year, held by persons numbering fifty or more of whom none holds more than twenty-five per centum of the whole capital stock of the corporation,
 - (v) whose net income during each taxation year (other than unsold dividends or interest received otherwise than in cash) has been distributed to the shareholders within one hundred and twenty days after the close of the taxation year to the extent of eighty-five per centum or more, and
 - (vi) which has, throughout the taxation year, no outstanding bonds, debentures or other securities evidencing funded indebtedness;”

(8) The said section four is further amended by adding thereto the following paragraph:

Income of companies derived from mines.

“(x) Subject to any regulations deemed necessary by the Governor in Council to carry this paragraph into effect, the income of a corporation or joint stock company derived from the operation of a new or old mine

- (a) that the Minister has certified came into production during the period commencing January first, nineteen hundred and forty-four and ending on December thirty-first, nineteen hundred and forty-nine, and
- (b) that has been determined by the Minister,

- (i) where he certifies that it came into production

before the first day of January, nineteen hundred and forty-six, to be a base metal or strategic mineral mine, or

- (ii) where he certifies that it came into production on or after the first day of January, nineteen hundred and forty-six, to be a metalliferous or industrial mineral mine

after considering whether ore is produced therein in reasonable commercial quantities and, in the case of an industrial mineral mine, after receiving a certificate from the Minister of Mines and Resources that the mine is an industrial mineral mine operating on mineral deposits other than bedded deposits including for this purpose deposits of building stone,

during the first three taxation years of twelve months after the day on which, in accordance with the certificate of the Minister it came into production, if that day is the first day of January, nineteen hundred and forty-seven or later, or if the day on which, in accordance with the certificate of the Minister, it came into production is before the first day of January, nineteen hundred and forty-seven, the unexpired portion of the first three taxation years after the day it is certified that it came into production remaining after the thirty-first day of December, nineteen hundred and forty-six."

4. (1) Paragraph (a) of subsection one of section five of the said Act is repealed and the following is substituted therefor:—

"(a) In determining the income derived from mining Depletion. and from oil and gas wells and timber limits there may be deducted such an allowance for the exhaustion of the mines, wells and timber limits as may be fixed by regulation of the Governor in Council and in the case of leases of mines, oil and gas wells and timber limits the lessor and lessee shall each be entitled to deduct a part of the allowance for exhaustion as may be agreed upon between them and in case the lessor and lessee do not agree the Minister shall have full power to apportion the deduction between them and his determination shall be conclusive;"

(2) The following paragraphs are added to subsection one of the said section five immediately after paragraph (b) thereof:

"(c) fifteen hundred dollars in the case of a taxpayer Exemptions and deductions. ✓ who, during the taxation year, was

- (i) a married person who supported his spouse and whose spouse was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with

Canada in the conduct of the war that commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada;

(ii) a person who has a son or daughter wholly dependent upon him for support, if the son or daughter was, during the taxation year,

(A) under eighteen years of age;

(B) eighteen years of age or over and dependent by reason of mental or physical infirmity; or

(c) under twenty-one years of age and a student at a secondary school, university or other educational institution;

and resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war that commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada;

(iii) an unmarried person or a married person separated from his spouse who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption; or

(iv) an unmarried minister or clergyman in charge of a diocese, parish or congregation, who maintained a self-contained domestic establishment and employed therein on full-time, a housekeeper or servant; and

seven hundred and fifty dollars in the case of each person not entitled to the aforesaid deduction of fifteen hundred dollars;

“(d) one hundred dollars for each child or grandchild of the taxpayer who was, during the taxation year, wholly dependent upon him for support, if the child or grandchild was a child that was or might have been registered under *The Family Allowances Act, 1944*, so that an allowance under the said Act was or might have been paid in respect of the last month of the taxation year, and three hundred dollars for each other child or grandchild of the taxpayer who was, during the taxation year, wholly dependent upon him for support and was

(i) under eighteen years of age;

(ii) eighteen years of age or over and dependent by reason of mental or physical infirmity; or

(iii) under twenty-one years of age and a student at a

secondary school, university or other educational institution;

and was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war that commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; except (unless the taxpayer employs a full-time housekeeper or servant in a self-contained domestic establishment where he supports a child by reason of whom he may make a deduction under paragraph (c) of this subsection) one such dependent by reason of whom the taxpayer is entitled to make a deduction under paragraph (c) of this subsection;

“(e) an amount not exceeding one hundred dollars expended by the taxpayer during the taxation year for the support of a person who was, during the taxation year, dependent upon the taxpayer for support and who was a child that was or might have been registered under *The Family Allowances Act, 1944*, so that an allowance under the said Act was or might have been paid in respect of the last month of the taxation year, and an amount not exceeding three hundred dollars expended by the taxpayer during the taxation year for the support of any other person who was, during the taxation year, dependent upon the taxpayer for support and was 1944-45, c. 40.

(i) his parent or grandparent and dependent by reason of mental or physical infirmity;

(ii) his brother or sister

(A) under eighteen years of age,

(B) eighteen years of age or over and dependent by reason of mental or physical infirmity, or

(c) under twenty-one years of age and a student at a secondary school, university or other educational institution; or

(iii) his daughter or sister under twenty-one years of age training as a nurse at a public or provincially licensed private hospital;

and was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war that commenced in September, nineteen hundred and thirty-nine and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada, (except one such dependent by reason of whom the taxpayer is entitled to make a deduction under paragraph (c) of this subsection):”

(3) Paragraph (*h*) of the said subsection one of section five is repealed and the following substituted therefor:

Certain pension payments.

“(h) that proportion of a payment out of an employees’ superannuation or pension fund or plan the investment income of which has been exempt from taxation under this Act by reason of an election for such exemption by the trustees or corporation administering the fund or plan

(i) that the aggregate of the amounts paid by the employee into the fund or plan during the period when its income was exempt by reason of such election is of the aggregate of all amounts paid by him into the fund or plan; or

(ii) that the aggregate of the amounts paid by the employee into the fund or plan during the period when its income was exempt by reason of such election together with simple interest on each amount so paid from the end of the year of payment thereof to the commencement of the superannuation allowance or pension at three per centum per annum is of the aggregate of all amounts paid by him into the fund or plan together with simple interest as aforesaid on each amount so paid,

whichever is the greater;”

Repeal.

(4) The proviso to paragraph (*j*) of the said subsection one of section five is repealed.

Repeal.

(5) The proviso to paragraph (*jj*) of the said subsection one of section five is repealed in respect of taxation years ending on or after the first day of July, nineteen hundred and forty-seven.

Repeal.

(6) That part of paragraph (*k*) of the said subsection one of section five reading as follows:—

“The decision of the Minister in respect of any question arising under paragraphs (*i*), (*j*) and (*k*) hereof shall be final and conclusive,”

is repealed.

(7) That part of paragraph (*n*) of the said subsection one of section five after subparagraph (iii) is repealed and the following substituted therefor:

Unusual medical expenses.

“if payment is made to a medical practitioner, dentist or nurse qualified to practise under the laws of the place where the expenses are incurred or a public or licensed private hospital in respect of a birth in the family of, illness of or operation upon the taxpayer or his spouse or any dependent in respect of whom he may make a deduction under paragraph (*c*), (*d*) or (*e*) of this subsection including the salary or wages paid to one full-time attendant upon the taxpayer, his spouse or any such dependent, who was throughout the whole of the taxation period necessarily confined by reason of illness, injury or affliction to a bed or wheelchair and

including also the salary or wages paid to one full-time attendant upon the taxpayer, his spouse or any such dependent who was totally blind at any time in the taxation period and required the services of such an attendant; and including an amount expended on an artificial limb, a spinal brace, a brace for a limb or an aid to hearing for the taxpayer, his spouse or any such dependent: Provided that the deduction shall not exceed the aggregate of

(iv) six hundred dollars in the case of a single person, or nine hundred dollars in the case of a married person or person given an equivalent status in respect of rates of tax under this Act (but a husband and wife are entitled to only one such deduction of nine hundred dollars between them), and

(v) one hundred and fifty dollars for each dependent in respect of whom he may make a deduction under paragraph (c), (d) or (e) of this subsection but not exceeding six hundred dollars in respect of such dependents: and

Provided further that payment of the said medical expenses is proven by receipts filed with the Minister;" Proviso.

(8) Paragraph (q) of the said subsection one of section five is repealed and the following substituted therefor:

"(q) subsistence allowances, except to the extent that any such allowance exceeds one dollar and seventy cents per day, of members of the Canadian Naval, Military or Air Forces while in the Canadian Active Service Forces, other than any such allowance received by a member of the permanent Canadian Naval, Military or Air Forces who is in receipt of pay and allowances at rates designated by the Minister as new permanent force rates of pay and allowances;" Subsistence allowances.

(9) Paragraph (v) of the said subsection one of section five is repealed and the following substituted therefor:

"(v) in respect of income for a taxation year ending between the last day of nineteen hundred and forty-two and the last day of nineteen hundred and forty-six, an amount not exceeding in the case of the deduction for any year Deferred maintenance and repairs.

(i) in the case of a deduction from the income for the nineteen hundred and forty-six taxation year, the excess profits for the said year as defined by paragraph (c) of subsection one of section two of *The Excess Profits Tax Act, 1940*, as enacted by chapter nineteen of the statutes of nineteen hundred and forty-five; or 1940, c. 32.

(ii) in the case of deduction from the income for a taxation year prior to the nineteen hundred and forty-six taxation year, the amount of the tax-

payer's profits as defined in the said Act in the said year above the point at which the tax calculated for the said year under the First Part of the Second Schedule to the said Act was equal to the tax calculated for the said year under the Second Part of the Second Schedule to the said Act and not exceeding in the aggregate for all the aforesaid years

(iii) one-half of the expenditures made

(A) in connection with maintenance and repairs by a taxpayer carrying on a business, or

(B) on underground development by a taxpayer operating a mine,

in a period to be fixed by the Governor in Council for the purposes of this paragraph;

but the taxpayer may not deduct from his income for the year of expenditure, in respect of maintenance and repairs or underground development, more than the amount by which the expenditures made with respect thereto in that year exceed the amount deducted in a previous year or years in respect thereof under this paragraph;"

(10) Subsection one of the said section five is further amended by adding thereto the following paragraph:

Provincial
taxes on
mining
logging.

"(w) Such amount as the Governor in Council may by regulation allow in respect of taxes paid to the government of a province on income derived from mining or logging operations in the province."

Application
of subsection
(10).

(11) Subsection ten of this section is applicable to the income of the nineteen hundred and forty-seven taxation year and subsequent taxation years but in the case of the nineteen hundred and forty-seven taxation year no amount may be deducted under paragraph (w) of subsection one of section five of the *Income War Tax Act* as enacted by the said subsection ten greater than that proportion of the total amount of the taxes referred to in the said paragraph (w) paid by the taxpayer during the said taxation year which the number of days of the said taxation year after the thirty-first day of December, nineteen hundred and forty-six is of the total number of days in the said taxation year.

(12) Section five of the said Act is further amended by adding the following subsections thereto:

✓ Reduction of
deduction.

"(3) If during a taxation year the spouse of a married person described by subparagraph (i) of paragraph (c) of subsection one of this section

(a) has an income of more than two hundred and fifty dollars and not more than seven hundred and fifty dollars, the deduction of fifteen hundred dollars permitted to the married person by the said paragraph (c) shall be reduced by the amount by which the income of the spouse is in excess of two hundred and fifty

dollars; or

- (b) has an income of more than seven hundred and fifty dollars, the said married person and spouse are each entitled only to the deduction of seven hundred and fifty dollars permitted by the said paragraph (c).

“(4) The deduction in respect of a dependent child under paragraph (d) of subsection one of this section may in any year be made from the income of such of his parents as may be determined by agreement between them, but if there is no such agreement the deduction shall be made from the father’s income unless the Minister otherwise determines; but in the case of an illegitimate child the deduction shall be made, unless the Minister otherwise determines, from the mother’s income.

Agreement as to deduction in respect of dependent child.

“(5) No deduction shall be made under paragraph (c) of subsection one of this section from the income of any non-resident person described by paragraph (c), (d) or (e) of subsection one of section nine of this Act or referred to in subsection seven of section twenty-seven of this Act unless the country in which such non-resident person resides allows a similar advantage to residents of Canada subject to tax in such country under similar circumstances.

In case of non-resident person.

“(6) Where a taxpayer is entitled to make a deduction from his income for the taxation year under paragraph (t) of subsection one of this section in respect of a payment for the maintenance of a spouse or child, the spouse or child shall, for the purposes of paragraph (c) or (d) of the said subsection one, be deemed not to be the spouse or child of the taxpayer.

When spouse or child deemed not to be spouse or child of taxpayer.

“(7) There may be deducted for the purposes of this Act from the income as hereinbefore defined of an insurance company other than a life insurance company, whether a mutual corporation or a joint stock company, any amount credited to a policyholder of the insurance company by way of dividend, refund of premiums or refund of premium deposits and which amount is, during the taxation year, either:

Deductions from income of insurance company other than life.

- (a) paid to the policyholder;
- (b) applied in discharge, in whole or in part, of any liability of the policyholder to pay premiums to the insurance company; or
- (c) credited to the account of the policyholder on terms that he is entitled to or may obtain payment thereof within a period not exceeding thirty days after demand for payment by him, if notice of crediting upon such terms has been given to the policyholder by the insurance company.”

(13) Section five of the said Act is further amended by adding thereto the following subsections:—

“(8) There may be deducted from a taxpayer’s income as

hereinbefore defined, the aggregate of the payments made by him

- (a) within the taxation year or within twelve months thereafter to his customers of the taxation year, and
- (b) within the taxation year or within twelve months thereafter to his customers of a previous taxation year, the deduction of which from income of a previous taxation year was not permitted under paragraph (a) of this subsection

pursuant to allocations in proportion to patronage for the said years; provided that, if the taxpayer has not made allocations in proportion to patronage in respect of all his customers of the taxation year at the same rate, with appropriate differences for different types or classes of goods, products or services, or classes, grades or qualities thereof, the amount that may be deducted from his income under this subsection shall be

- (c) the aggregate of the payments previously mentioned in this subsection, or
- (d) an amount equal to the aggregate of
 - (i) the amount of the income of the taxpayer of the taxation year attributable to business done with members of the taxpayer, and
 - (ii) the amount of allocations in proportion to patronage made to customers of the taxpayer of the taxation year other than members of the taxpayer

whichever is less.

Interest on
borrowed
moneys.

1944-45, c. 30.

“(9) Notwithstanding anything contained in subsection eight of this section, if the amount that may be deducted thereunder would leave the taxpayer with an income subject to tax under this Act less than an amount determined by deducting from three per centum of the capital employed in the business at the commencement of the taxation year, the interest, if any, paid during the taxation year by the taxpayer on borrowed moneys (other than moneys borrowed from a bank incorporated under the *Bank Act* or from a corporation or association incorporated or organized as a credit union as described in paragraph (q) of section four of this Act,) and deductible as an expense in computing his income, only such portion of the amount that would be so deductible may be deducted as will leave the taxpayer with an income subject to tax under this Act equal to the amount so determined.

Definitions.

“(10) For the purposes of this subsection and subsections eight and nine of this section, unless the context otherwise requires

“allocations
in proportion
to patron-
age.”

- (a) ‘allocation in proportion to patronage’ for a taxation year means an amount credited by a taxpayer to a customer of the taxpayer of the said taxation year, on terms that the customer is entitled to or will receive

payment pursuant thereto, computed at a rate in relation to the quantity, quality or value of the goods or products acquired, marketed, handled, dealt in or sold, or services rendered by, the taxpayer from or on behalf of or to the customer, whether as principal or as agent of the customer or otherwise, with appropriate differences in the rate for different classes, grades or qualities thereof, if

- (i) in respect of an amount so credited to a customer of a taxation year before the nineteen hundred and forty-six taxation year, the amount was credited before the twenty-eighth day of June, nineteen hundred and forty-six; and if
 - (ii) in respect of an amount so credited to a customer of the nineteen hundred and forty-six or any subsequent taxation year, the amount is credited
 - (A) within the taxation year or within twelve months thereafter, and
 - (B) where the customer was a member of the taxpayer during the taxation year, at the same rate in relation to quantity, quality or value aforesaid as the rate at which amounts are similarly credited to all other customers of the taxpayer of the taxation year who were such members, with appropriate differences aforesaid, or
 - (C) where the customer was not a member of the taxpayer during the taxation year, at the same rate in relation to quantity, quality or value aforesaid as the rate at which amounts are similarly credited to all other customers of the taxpayer of the taxation year who were not such members, with appropriate differences aforesaid; and if
 - (iii) in respect of an amount so credited to a customer of the nineteen hundred and forty-seven or of any subsequent taxation year, the prospect that amounts would be so credited was
 - (A) where the customer was a member of the taxpayer during the taxation year, held forth by the taxpayer to his customers of the said year who were members of the taxpayer during the taxation year; or
 - (B) where the customer was not a member of the taxpayer during the taxation year, held forth by the taxpayer to his customers of the said year who were not members of the taxpayer during the taxation year.
- (b) 'capital employed in the business' shall be computed in accordance with the First Schedule to *The Excess Profits Tax Act, 1940*, except that no deduction shall

"capital employed in the business."
1940, c. 32.

1944-45, c. 30.

"customer."

"income of the taxpayer attributable to business done with members of taxpayer."

"payment."

"member."

When taxpayer deemed to have held forth prospect of allocations in proportion to patronage.

be made from capital in respect of borrowed moneys (other than moneys borrowed from a bank incorporated under the *Bank Act* or from a corporation or association incorporated or organized as a credit union as described in paragraph (q) of section four of this Act);

(c) 'customer' includes a person who sells or delivers goods or products to a taxpayer, or for whom the taxpayer renders services;

(d) 'income of the taxpayer attributable to business done with members of the taxpayer' of any taxation year means that proportion of the income of the taxpayer of the taxation year that the value of the goods or products acquired, marketed, handled, dealt in or sold or services rendered by the taxpayer from, or on behalf of, or for customers of the taxpayer of the taxation year who were members of the taxpayer, during the taxation year, is of the total value of goods or products acquired, marketed, handled, dealt in or sold or services rendered by the taxpayer from, or on behalf of, or for all customers of the taxpayer of the taxation year;

(e) 'payment' includes the issue of certificates evidencing indebtedness or stock or shares of the taxpayer if the taxpayer has in the taxation year or within twelve months thereafter disbursed an amount of money equal to the face value of the said certificates, stock or shares in redeeming or purchasing certificates evidencing indebtedness or stock or shares of the taxpayer, respectively, previously issued by the taxpayer; and

(f) 'member' of a taxpayer means a person who is entitled as a member or shareholder of a corporation to full voting rights in the conduct of the affairs of the corporation.

"(11) For the purpose of subsection ten of this section a taxpayer shall be deemed to have held forth the prospect that amounts would be credited to his customers of the taxation year who were members of the taxpayer during the taxation year or to customers of the taxation year other than such members of the taxpayer, or to both, by way of allocations in proportion to patronage if

(a) throughout the taxation year the statute or statutes under which the taxpayer is incorporated or registered or the charter, articles of association or by-laws of the taxpayer or his contracts with such customers, respectively, held forth the prospect that amounts would be so credited to such customers, respectively; or

(b) prior to the commencement of the said taxation year or prior to such other date as may be prescribed by regulation under this Act for the class of business in which the taxpayer is engaged, the taxpayer publishes an advertisement in a form prescribed by regulation

under this Act, in a newspaper or newspapers of general circulation throughout the greater part of the area in which the taxpayer carries on business holding forth the said prospect to such customers, respectively, and files a copy or copies of the said newspaper or newspapers with the Minister within one month after the commencement of the taxation year or the said date, as the case may be."

(14) A taxpayer who, prior to the first day of October, nineteen hundred and forty-six, publishes an advertisement in a newspaper or newspapers of general circulation throughout the greater part of the area in which he carries on business holding forth the prospect of allocations in proportion to patronage to his customers of the nineteen hundred and forty-seven taxation year and who files a copy of the said newspaper with the Minister within one month after the said publication, shall be deemed to have held forth the said prospect to his customers of the nineteen hundred and forty-seven taxation year.

Advertisement and filing of copy.

5. (1) Subparagraph (ii) of paragraph (n) of subsection one of section six of the said Act is repealed and the following substituted therefor:

"(ii) depreciation at not more than double the rates normally allowed in respect of plant or equipment of such class or classes as may be determined by the Governor in Council built or acquired in a period to be fixed by the Governor in Council for the purposes of this paragraph, if the taxpayer is, in the opinion of the Minister, making a new investment by building or acquiring the plant or equipment."

Depreciation.

(2) Paragraph (o) of subsection one of the said section six is repealed and the following substituted therefor:—

"(o) any corporation tax paid to the government of a province except any such tax the deduction of which may be allowed by the Minister as a royalty or rental on natural resources in the province."

Deduction not allowed except tax on mining or logging operations.

(3) The said section six is further amended by adding the following subsection thereto:

"(6) For the purpose of paragraph (o) of subsection one of this section 'corporation tax' means any tax or fee other than a tax on net income, the imposing of which in the opinion of the Minister singles out for taxation or for discriminatory rates or burdens of taxation, either formally or in effect, corporations or any class or classes thereof or any individual corporation, but does not include

"Corporation tax defined."

(a) a licence or other fee or tax for specific rights, benefits or franchises granted by a municipality or where they are to be exercised or enjoyed only in territory not

included in any municipality by any authority, including the government of the province, having jurisdiction in such territory;

(b) an assessment under any Workmen's Compensation Act;

(c) a business or occupancy tax based on floor space or on the rental or assessed value of property or on gross receipts from all or part of the business or on any other similar basis, imposed by a municipality or, in territory not included in any municipality, by any authority, including the government of a province, having jurisdiction in such territory; and

(d) a provincial licence, registration, filing or other fee not in excess of two hundred and fifty dollars for a corporation in any year, and any such fee that is in excess of two hundred and fifty dollars for a corporation in any year, designated by the Minister as not being a corporation tax."

Coming
into force of
ss. (3).
Proviso.

(4) Subsections two and three of this section shall come into force on the first day of January, nineteen hundred and forty-seven; provided that in the case of a taxation year ending in the year nineteen forty-seven on or after the said day, there may be deducted from income of the said taxation year

(a) that proportion of the amount that would have been deductible in respect of the whole of the said taxation year but for the coming into force of subsection two of this section that the number of days before the said day in the said taxation year is of the number of days in the whole of the said taxation year;

(b) that proportion of the amount that would have been deductible from the income of the said taxation year that would have been deductible if the said subsection two had been in force throughout the whole of the said taxation year that the number of days after the said day in the said taxation year is of the number of days in the whole of the said taxation year.

6. (1) The said Act is further amended by adding thereto the following section:

Deductions
from tax.

"7. Where a taxpayer other than a corporation or joint stock company pays tax on income to the government of a province, he may deduct from the tax otherwise payable by him under subsection one of section nine of this Act

(a) the amount of tax on income paid by him to the government of any province in which he resides or is employed, or

(b) five per centum of the tax otherwise payable by him under subsection one of section nine of this Act, whichever is less."

(2) Section seven A of the said Act is repealed and the following substituted therefor:—

“7A. (1) A taxpayer who

(a) not being previously resident or ordinarily resident in Canada during a taxation year becomes resident or ordinarily resident in Canada during the said taxation year, or

(b) being resident or ordinarily resident in Canada during a taxation year, ceases to be resident or ordinarily resident in Canada during the said taxation year

If taxpayer resident during part of taxation year.

so that he neither resided nor was ordinarily resident in Canada during the whole of the taxation year, may deduct from the tax otherwise payable by him under subsection one of section nine of this Act, a portion of the said tax that bears the same relation to the whole tax as the period in the taxation year during which he neither resided nor was ordinarily resident in Canada bears to the whole taxation year.

(2) No deduction may be made under subsection one of section eight of this Act by a taxpayer entitled to a deduction under this section except tax on income derived by him from sources outside of Canada after he becomes resident or ordinarily resident in Canada.”

No deduction after becoming resident.

7. (1) Subsection five of section eight of the said Act is repealed. Repeal.

(2) The said section eight is further amended by adding thereto immediately after subsection six thereof the following:

“(6A) A corporation whose principal business is the production, refining or marketing of petroleum or petroleum products is entitled to deduct from

Allowable deductions for corporations refining, marketing or producing petroleum.

(a) the aggregate of the taxes under this Act and *The Excess Profits Tax Act, 1940*, payable by it in respect of the year of expenditure, and

(b) if the deduction permitted under this subsection exceeds the taxes so payable in that year, from the taxes so payable in subsequent years,

an amount equal to

(c) twenty per centum in the case of a corporation substantially all of whose income is subject to depletion under this Act, or

(d) thirty per centum in the case of any other corporation, of the aggregate of drilling and exploration costs, including all general geological and geophysical expenses incurred by it directly or indirectly on oil wells,

(e) spudded in during the year nineteen hundred and forty-seven, or

(f) the deepening of which commences in nineteen hundred and forty-seven,

and abandoned within six months after the completion of drilling.”

(3) The said section eight is further amended by adding thereto immediately after subsection seven thereof the following:

Exploration
and drilling
expenses for
oil.

Proviso.

“(7A) A corporation, association, syndicate or exploration partnership formed for the purposes of exploring and drilling for oil is entitled to deduct from the aggregate of the taxes under this Act and *The Excess Profits Tax Act, 1940*, payable by it in respect of the year of expenditure twenty per centum of the exploration and drilling expenses incurred during the year nineteen hundred and forty-seven: Provided, however, that where the tax in respect of the year of expenditure is not sufficient to permit the full amount of the deduction, the balance may be deducted in subsequent years whether the income taxable in the subsequent year from which the balance or part thereof is being deducted arose from the well in respect of which the expenses were incurred or from a well subsequently found by such corporation, association, syndicate or exploration partnership.”

(4) Subsections eight to ten inclusive of the said section eight are repealed as of the first day of January, nineteen hundred and forty-seven and the following substituted therefor:

Exploration
and drilling
expenses for
natural gas.

“(8) A corporation, association, syndicate or exploration partnership formed for the purpose of exploring and drilling for natural gas is entitled to deduct from the aggregate of the taxes under this Act and *The Excess Profits Tax Act, 1940*, payable by it in respect of the year of expenditure twenty-two and one-half per centum of exploration and drilling expenses incurred by it during the year nineteen hundred and forty-seven.

Expenses of
searching for
minerals.

Proviso.

“(9) A corporation whose chief business is that of mining or exploring for minerals is entitled to deduct from the aggregate of the taxes under this Act and *The Excess Profits Tax Act, 1940* payable by it in respect of the year of expenditure, twenty per centum of all prospecting, exploration and development expenses incurred by it in searching for minerals during the year nineteen hundred and forty-seven: Provided that no such deduction shall be allowed unless the corporation files certified statements of expenditures and satisfies the Minister that it has been actively engaged in prospecting and exploring in Canada for minerals by means of qualified persons and has incurred the said expenditures for such purposes.

Expenditures
on unpro-
ductive deep
test oil wells.

“(10) A corporation, association, syndicate or exploration partnership whose principal business is production, refining or marketing of petroleum or exploration or drilling for petroleum may, with the consent of the Governor in Council upon the recommendation of the Minister of

Mines and Resources, deduct from the aggregate of the taxes under this Act and *The Excess Profits Tax Act, 1940*, payable by it in respect of the year of expenditure, fifty per centum of expenditures not including geological or geophysical expenditures, made in connection with a deep test oil well that was spudded in between the twenty-sixth day of June, nineteen hundred and forty-four and the thirty-first day of December, nineteen hundred and forty-seven and that proved to be unproductive if, in the opinion of the Governor in Council,

- (a) drilling the oil well is desirable in order to extend the petroleum resources of Canada, and
- (b) the taxpayer could not be reasonably expected to drill the oil well unless permitted to deduct at least fifty per centum of the expenditures in connection therewith from tax."

8. (1) That portion of subsection one of section nine after paragraph (h) thereof is repealed and the following substituted therefor:

"a tax computed at the rates set forth in paragraph A and paragraph AA of the First Schedule to this Act."

Rate of tax.

(2) Section nine of the said Act is further amended by adding the following subsections thereto:

"(5) Where a taxpayer's chief business, occupation, trade or calling has been farming or fishing during the taxation year and the two years immediately preceding the taxation year and the taxpayer has filed, under section thirty-three of this Act, returns of income during the said two preceding years within the time limited therefor, if the taxpayer within four months after the end of a taxation year files with the Minister an election in form prescribed by the Minister, the tax payable by the taxpayer under subsection one of this section upon income for the nineteen hundred and forty-eight or a subsequent taxation year shall be deemed to be the amount by which

Taxpayers whose chief occupation is farming or fishing.

- (a) the aggregate of the taxes that would have been payable by the taxpayer under this section for the taxation year and the two immediately preceding years if the income during each of the said years had been the average of the taxpayer's income for the said years,

exceeds

- (b) the aggregate of the tax actually paid by the taxpayer under this section during the two immediately preceding taxation years.

"(6) For the purposes of subsection five of this section

- (a) 'farming' includes all tillage of the soil, livestock raising, raising of poultry, fur farming, dairying, fruit growing and the keeping of bees; and

(b) 'fishing' includes fishing for or catching shell fish, crustaceans and marine animals."

In case of payments pursuant to superannuation or pension fund, or upon retirement.

"(7) In the case of

(a) a single payment made after the twenty-seventh day of June, nineteen hundred and forty-six

(i) out of or pursuant to a superannuation or pension fund or plan upon the death, withdrawal or retirement from employment of any employee or former employee in full satisfaction of all his rights in the fund or plan; or

(ii) upon retirement, other than out of or pursuant to a superannuation or pension fund or plan approved by the Minister, that the Minister is satisfied is made in recognition of long service, or

(b) a payment or payments made after the twenty-seventh day of June, nineteen hundred and forty-six that the Minister is satisfied was or were made by an employer to an employee or former employee upon or after retirement in respect of loss of office or employment,

the said single payment or the aggregate of the said payments made in any year, may, at the option of the taxpayer by whom it is or they are received, be deemed not to be income of the taxpayer for the purposes of subsection one of this section, in which case the taxpayer shall be liable to pay an additional tax equal to the amount which bears the same relation to the single payment or the aggregate of the said payments as the tax payable by the taxpayer or, in the case of any such payment on death, by the deceased, under this section upon his income for the last complete taxation year in the employment bears to his income during that year."

(3) Section nine of the said Act is further amended by adding the following subsection thereto:—

Investment corporation or joint stock company.

"(8) A corporation or joint stock company

(a) whose capital throughout the taxation year is, to the extent of eighty per centum or more, invested in stocks, bonds or securities or held in cash,

(b) whose gross income during the taxation year is, to the extent of not less than ninety-five per centum, derived from investments mentioned in paragraph (a) of this subsection,

(c) whose capital is throughout the taxation year, to the extent of not more than ten per centum thereof, invested in the stocks, bonds or securities of any one corporation or debtor other than His Majesty in right of Canada or of any province or of a Canadian municipality,

(d) whose shares are, throughout the taxation year, held by persons numbering fifty or more of whom none holds more than twenty-five per centum of the whole capital stock of the corporation,

(e) whose net income during each taxation year (other than unsold dividends or interest received otherwise than in cash) has been distributed to the shareholder within one hundred and twenty days after the close of the taxation year to the extent of eighty-five per centum or more, and

(f) which has, during the taxation year, outstanding bonds, debentures or other securities evidencing funded indebtedness

shall pay a tax upon income in lieu of the tax imposed by subsection two of this section at one-half the rate set forth in paragraph C of the First Schedule to this Act."

9. (1) The first proviso to subsection two of section eleven of the said Act is repealed and the following substituted therefor:

"Provided that he shall not be entitled to a deduction under paragraph (c), (d) or (e) of subsection one of section five of this Act" Proviso.

(2) Paragraph (c) of subsection four of the said section eleven is repealed and the following substituted therefor:—

"(c) Income taxable under the provisions of this subsection shall be taxed as if such income were the income of a person other than a corporation, but no deduction may be made therefrom under paragraph (c), (d) or (e) of subsection one of section five of this Act." Income
capitalized.
How taxed.

10. (1) Paragraphs (a) and (b) of subsection one of section twenty-two A of the said Act are repealed and the following substituted therefor:—

"(a) deductions shall not be allowed in respect of interest payable on its bonds, debentures or other securities or evidences of funded indebtedness; and Deductions
not allowed.

(b) the following deductions shall be allowed:— Deductions
allowed.

(i) dividends and interest received from another such Non-Resident-Owned Investment Corporation so long as such other company is subject to tax at the rate set forth in paragraph E of the First Schedule hereof;

(ii) taxes paid to the United Kingdom of Great Britain and Northern Ireland or any of His Majesty's self-governing dominions or dependencies or to a foreign country in respect of income of the company derived from sources therein."

(2) Subsection two of the said section twenty-two A is repealed and the following substituted therefor:—

Proportion
of taxes paid
abroad not
allowable as
deduction
from tax.

"(2) The provisions of section eight of this Act are not applicable to a Non-Resident-Owned Investment Corporation after it has elected under subsection four of section nine of this Act and so long as it is subject to tax at the rate set forth in paragraph E of the First Schedule hereof."

Allowable
deduction
from tax.

(3) Subsection three of the said section twenty-two A is repealed.

11. The proviso to subsection one of section thirty-three of the said Act is repealed.

Proviso
repealed.

12. (1) The proviso to subsection one of section thirty-nine of the said Act is repealed.

(2) The said section thirty-nine is further amended by adding the following subsection thereto:—

Returns of
persons and
of payments
made.

"(7) Every person who makes payments described in subsection eight of section five of this Act shall make such returns of the payments and of the persons to whom they are made in such form and at such times as the Governor in Council may by regulation prescribe."

Payment of
balance of
tax with
return.

13. (1) Subsection two of section forty-eight of the said Act is amended by adding the word "and" at the end of paragraph (i) thereof, striking out the word "and" at the end of paragraph (ii) thereof, and paragraph (iii) thereof is repealed.

Proviso
repealed.

(2) The proviso to subsection two of the said section forty-eight of the said Act is repealed.

Provisoes
repealed.

(3) The provisos to subsection three of the said section forty-eight are repealed.

(4) Subsection four of the said section forty-eight is repealed and the following substituted therefor:—

Monthly
instalment
payments by
corporation.

"(4) Every corporation shall pay all taxes which it is liable to pay upon its income during the taxation year under any provisions of this Act, except sections nine B, twenty-seven and eighty-eight thereof, by instalments payable on or before the last day of each month of the twelve month period ending six months after the close of the taxation year as follows:—

(a) during each of the first six months in the said period, an amount equal to one-twelfth of the tax, as estimated by it on its income for the year last preceding the taxation year or on its estimated income for the taxation year, at the rate for the taxation year; and

(b) during each of the last six months in the said period, an amount equal to one-sixth of the remainder of the tax payable as calculated by it on its income for the taxation year at the rate for the taxation year;

and if a corporation pays less than the amount of an instalment required to be paid under this section it shall pay interest at the rate of four per centum per annum upon the amount of the deficiency from the date upon

which the said instalment was payable until the date of payment of the amount of the deficiency or until the date six months after the end of the fiscal period whichever is earlier, and if, after examination of any corporation's return under section fifty-three of this Act, it is established that the instalments paid by the corporation under this section in any year amount, in the aggregate, to less than the tax payable by the corporation it shall forthwith after notice of assessment is sent to it under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at four per centum per annum from the day six months after the end of the taxation year until one month from the date of mailing of the said notice of assessment and thereafter at seven per centum until the date of payment."

(5) Subsections seven and eight of the said section forty-eight are repealed. Repeal.

(6) The said section forty-eight is further amended by adding thereto the following subsection:

"(9) Notwithstanding any of the provisions of this section, interest shall not be charged in respect of the amount of tax payable by any person on income arising from any payment made by the Canadian Wheat Board on a participation certificate previously issued to such person until thirty days after such payment is made." Interest from payments on participation certificates.

14. (1) Section fifty-four of the said Act is amended by adding the following subsection thereto:

"(5) Notwithstanding any other provision in this Act no interest is payable under this Act upon unpaid taxes in respect of the period beginning twenty months after the day fixed by this Act for filing the return of the taxpayer's income upon which the taxes are payable and ending one month from the day of the mailing of the notice of assessment." Interest.

(2) Subsection five of section fifty-four of the said Act as enacted by subsection one of this section shall apply in respect of unpaid taxes of the taxation year nineteen hundred and forty-five and subsequent taxation years. Application.

15. The said Act is further amended by adding thereto immediately after Part VIII, the following Part:

"PART VIIIA.

"Objections to Assessment.

"**69A.** (1) A taxpayer who objects to an assessment under this Act may, within two months after the day of mailing of the notice of assessment, serve on the Minister a notice of objection, in duplicate, in a form prescribed by the Minister setting out the reasons for the objection and all relevant facts. Notice of objection.

Addressed to
Minister of
National
Revenue.

(2) A notice of objection under this section may be addressed to the Minister of National Revenue and may be served by mailing the notice by registered post to the appropriate Inspector of Income Tax or to the Minister.

Minister to
reconsider
assessment.

(3) Upon receipt of the notice of objection, the Minister shall reconsider the assessment and shall as soon as possible vacate or confirm the assessment or re-assess and shall notify the taxpayer accordingly by registered post.

When assess-
ment deemed
valid.

(4) If a notice of objection under this section is not served within the time limited therefor, the assessment shall be deemed to be valid notwithstanding any error, defect or omission therein or in any proceedings under this Act relating thereto.

"Appeals to Income Tax Appeal Board.

Appeal to
Income Tax
Appeal
Board.

"69B. (1) Where a taxpayer has served a notice of objection to an assessment under section sixty-nine A of this Act, he may appeal to the Income Tax Appeal Board constituted by the Third Schedule to this Act to have the assessment vacated or varied after either

(a) the Minister has confirmed the assessment or re-assessed; or

(b) six months have elapsed after service of the notice of objection and the Minister has not notified the taxpayer that he has vacated or confirmed the assessment or re-assessed;

but no appeal under this section may be instituted after the expiration of three months from the day notice has been mailed to the taxpayer under section sixty-nine A that the Minister has vacated or confirmed the assessment or re-assessed.

Notice of
appeal.

(2) Notice of appeal under this section shall be served and all other matters in connection with an appeal under this section shall be regulated by the Third Schedule to this Act.

"Appeals to the Exchequer Court.

Minister or
taxpayer may
appeal to
Exchequer
Court.

"69C. (1) The Minister or the taxpayer may, within four months of the day on which the Registrar of the Income Tax Appeal Board mails the decision on an appeal under section sixty-nine B to the Minister and the taxpayer, appeal to the Exchequer Court of Canada by serving a notice of appeal on the taxpayer or the Minister, as the case may be.

How regu-
lated.

(2) All matters in connection with an appeal under this section shall be regulated by the Fourth Schedule to this Act.

"General.

Not vacated
by irregu-
larity.

"69D. An assessment shall not be vacated or varied under this Part by reason of any irregularity, informality, omission or error on the part of any person in the observation of any directory provision of this Act.

"Review of Discretion.

"69E. (1) A taxpayer who objects to a decision of the Minister made in the exercise of a power conferred by one of the following provisions of this Act, namely:

Notice of
objection.

- (a) paragraph (i) or sub-paragraph (ii) of paragraph (s) of subsection one of section two;
- (b) subsection two, four, six or eight of section three;
- (c) paragraph (i), (m), (o), (p) or (r) of subsection one of section four;
- (d) paragraph (b) or (p) of subsection one of section five;
- (e) subsection four of section five;
- (f) paragraph (d), (i), (k) or (n) of subsection one of section six;
- (g) subsection two, three, four, five or six of section six;
- (h) subsection two B of section eight;
- (i) subsection seven of section nine;
- (j) subsection seven or eleven of section nine B;
- (k) subsection two or three of section ten;
- (l) subsection two or five of section eleven;
- (m) subsection one or two of section thirteen;
- (n) subsection three of section twenty-one;
- (o) section twenty-three;
- (p) section twenty-three A;
- (q) section twenty-three B;
- (r) section twenty-six;
- (s) section twenty-seven A;
- (t) subsection one of section thirty-one;
- (u) subsection one of section thirty-two;
- (v) section thirty-two B;
- (w) section forty-seven; or
- (x) subsection seven of section eighty-eight;

may within two months after the day on which notification of the decision is sent to the taxpayer, object to the decision by filing a notice of objection in duplicate.

(2) Upon receipt of the notice of objection, the Minister shall reconsider the decision and shall, as soon as possible, either

Minister to
reconsider
decision.

- (a) revise the decision as requested by the taxpayer and notify the taxpayer accordingly, or
- (b) if he intends to affirm the decision or to make some variation therein other than that requested by the taxpayer, notify the taxpayer accordingly by registered mail.

(3) Where the Minister has informed the taxpayer under subsection two of this section that he intends to affirm the decision or to make some variation therein other than that requested by the taxpayer, the taxpayer may, within two months after the day notification is sent to the taxpayer under that subsection, require the Minister to refer the objection to the Income Tax Advisory Board constituted

Taxpayer
may require
Minister to
refer objec-
tion to In-
come Tax
Advisory
Board.

by the Fifth Schedule to this Act for hearing, consideration and advice.

If notice
served upon
Minister.

(4) If no notice is served upon the Minister under subsection three of this section within the time limited therefor, the Minister's decision shall be deemed to have been affirmed or varied in accordance with the notification sent to the taxpayer under subsection two of this section.

Minister
to again
reconsider.

(5) Where an objection has been referred to the Board, the Minister shall again reconsider his decision after receiving the report and advice of the Income Tax Advisory Board with reference to the objection.

Proceedings,
how regu-
lated.

(6) Proceedings under this section shall be regulated by the Fifth Schedule to this Act.

Right of
appeal
preserved.

(7) Proceedings under this section shall be without prejudice to any right of appeal under any other provision of this Act.

Application
of Parts
and
Schedules.

"69F. This Part and the Schedules referred to in this Part are applicable only in respect of assessments of income of the nineteen hundred and forty-six and subsequent taxation years and Part VIII of this Act is not applicable in respect of the said assessments."

Parts
repealed.

16. Parts XIII, XIV and XV of the said Act are repealed.

Definitions
"salary
or wages".

17. (1) Subsection eleven of section ninety-two of the said Act is repealed and the following substituted therefor:

"(11) In this section, unless the context otherwise requires
(a) 'salary or wages' includes any remuneration, compensation, hire, emolument, stipend, perquisite, payment on death, withdrawal or retirement from employment or any similar payment or any indemnity, pension or director's fee, howsoever paid for any services, functions or duties rendered or performed in Canada; and any such payments made outside of Canada to any employee whose services were engaged in Canada and who has been sent outside of Canada temporarily to perform services on behalf of his employer; and

"employer".

(b) 'employer' means any person liable to pay any salary or wages and includes His Majesty in right of Canada and any province of Canada."

Subsections
repealed.

(2) Subsections twelve and thirteen of the said section ninety-two are repealed.

Amount
refundable
section
repealed.

18. Section ninety-three of the said Act is repealed but this repeal does not affect the rights of taxpayers in respect of refunds under the said section in respect of taxes for the nineteen hundred and forty-two, nineteen hundred and forty-three and nineteen hundred and forty-four taxation years or the authority of the Governor in Council under the said section to make regulations with respect thereto.

19. Subsection two of section ninety-six of the said Act is amended by adding at the end thereof the following proviso:

“Provided, however, that the private company shall pay Proviso.
the tax calculated hereunder on the portion of its said undistributed income to which any personal corporation or any estate or trust would have been entitled, notwithstanding that such personal corporation or estate or trust may not be taxable under this Act.”

20. (1) Rule two of section three of Paragraph A of the First Schedule to this Act is amended by adding thereto the following proviso:

“Provided further that where a member of the forces to Proviso.
whom this *Rule* applies commences to receive during the taxation year pay and allowances at rates designated by the Minister as new permanent force rates of pay and allowances he shall, for the purpose of this *Rule* be deemed to be no longer in the Canadian Active Service Force in Canada.”

(2) *Rule* three of section three of Paragraph A of the First Schedule to the said Act is repealed and the following substituted therefor:

“*Rule 3.*—Notwithstanding any other provision in this Rule 3.
Act, a member of the Canadian Naval, Military and Air Forces outside Canada in the Western Hemisphere shall, if he is certified by an authorized officer of the force to which he belongs to have been on duty for more than thirty days in the year outside Canada in the Western Hemisphere be dealt with in the same manner as the persons referred to in *Rule 2* of this section except that in lieu of paying the tax otherwise payable in respect of his total income, he is in respect of his service pay and allowances, other than service pay and allowances received by him at rates designated by the Minister as new permanent force rates of pay, subject to tax at one half of the effective rate of tax applicable to his total income.”

21. (1) The First Schedule to the said Act, as amended First
schedule.
by this Act, is repealed and the following substituted therefor:

“FIRST SCHEDULE.

“A. RATES OF TAX APPLICABLE TO INCOME OF PERSONS, OTHER THAN CORPORATIONS OR JOINT STOCK COMPANIES, UNDER SUBSECTION ONE OF SECTION NINE.

On the first \$250 of the income or any portion thereof,
22 per centum per annum; or
\$55 upon the income of \$250; and 25 per centum upon the amount by which the income exceeds \$250 and does not exceed \$1,000; or

- \$242.50 upon income of \$1,000; and 28 per centum upon the amount by which the income exceeds \$1,000 and does not exceed \$2,500; or
- \$662.50 upon the income of \$2,500; and 31 per centum upon the amount by which the income exceeds \$2,500 and does not exceed \$4,500; or
- \$1,282.50 upon the income of \$4,500; and 34 per centum upon the amount by which the income exceeds \$4,500 and does not exceed \$6,500; or
- \$1,962.50 upon the income of \$6,500; and 38 per centum upon the amount by which the income exceeds \$6,500 and does not exceed \$8,500; or
- \$2,722.50 upon the income of \$8,500; and 42 per centum upon the amount by which the income exceeds \$8,500 and does not exceed \$10,500; or
- \$3,562.50 upon the income of \$10,500; and 46 per centum upon the amount by which the income exceeds \$10,500 and does not exceed \$13,000; or
- \$4,712.50 upon the income of \$13,000; and 50 per centum upon the amount by which the income exceeds \$13,000 and does not exceed \$18,000; or
- \$7,212.50 upon the income of \$18,000; and 55 per centum upon the amount by which the income exceeds \$18,000 and does not exceed \$30,000; or
- \$13,812.50 upon the income of \$30,000; and 60 per centum upon the amount by which the income exceeds \$30,000 and does not exceed \$50,000; or
- \$25,812.50 upon the income of \$50,000; and 65 per centum upon the amount by which the income exceeds \$50,000 and does not exceed \$70,000; or
- \$38,812.50 upon the income of \$70,000; and 70 per centum upon the amount by which the income exceeds \$70,000 and does not exceed \$100,000; or
- \$59,812.50 upon the income of \$100,000; and 75 per centum upon the amount by which the income exceeds \$100,000 and does not exceed \$150,000; or
- \$97,312.50 upon the income of \$150,000; and 80 per centum upon the amount by which the income exceeds \$150,000 and does not exceed \$250,000; or
- \$177,312.50 upon the income of \$250,000; and 85 per centum upon the amount by which the income exceeds \$250,000.

“AA. RATE OF TAX APPLICABLE TO INVESTMENT INCOME OF PERSONS OTHER THAN CORPORATIONS AND JOINT STOCK COMPANIES, UNDER SUBSECTION ONE OF SECTION NINE OF THIS ACT.

On investment income in excess of \$1,800—four per centum.

"C. RATE OF TAX APPLICABLE TO CORPORATIONS AND JOINT STOCK COMPANIES, EXCEPT AS HEREINAFTER PROVIDED:

On the income of the corporation or company—thirty per centum.

"D. RATE OF TAX APPLICABLE TO CORPORATIONS AND JOINT STOCK COMPANIES WHICH FILE A RETURN CONSOLIDATING THEIR PROFIT OR LOSS WITH THAT OF THEIR SUBSIDIARIES AS PROVIDED FOR BY SUBSECTION THREE OF SECTION THIRTY-FIVE OF THIS ACT:

On the consolidated income of such corporation or company and its subsidiaries—thirty-two per centum.

"E. RATE OF TAX APPLICABLE TO NON-RESIDENT-OWNED INVESTMENT CORPORATIONS WHICH HAVE MADE ELECTIONS UNDER SUBSECTION FOUR OF SECTION NINE OF THIS ACT—
fifteen per centum."

(2) Subsection one of this section shall come into force on the first day of January, nineteen hundred and forty-seven and the rates of tax therein established shall be applicable in respect of income of the said taxation year and subsequent years: Provided that in the case of corporations and joint stock companies, the rates of tax provided for by paragraphs (C) and (D) of the First Schedule to the said Act as enacted by subsection one of this section shall apply to that proportion of the income of the nineteen hundred and forty-seven taxation year which the number of days of the said taxation year in the year nineteen hundred and forty-seven is of the total number of days of the said taxation year and the rates of tax previously applicable shall apply in respect of the remaining portion of the said income."

22. The following Schedules are added to the said Act:— New
schedules
added.

"THIRD SCHEDULE.

"INCOME TAX APPEAL BOARD.

"1. There is hereby constituted an Income Tax Appeal Board to be appointed by the Governor in Council, consisting of the following members, namely, a Chairman, two assistant chairmen and not less than three or more than nine other members. Board
constituted.

"2. (1) No person shall be appointed Chairman or an assistant chairman unless he is Qualifica-
tions.

(a) a judge of a superior court of Canada or of a province of Canada, or

(b) a barrister or advocate of at least ten years' standing at the bar of a province of Canada,

but if a person who is a judge is appointed Chairman or assistant chairman he shall cease to hold office three months

after his appointment unless within that time he has resigned from his office as such judge.

Age limit.

(2) No person who has attained the age of sixty-five years shall be appointed a member.

Tenure of office.

(3) Every member holds office for a period of ten years from the day of his appointment but may be removed for cause at any time by the Governor in Council upon address of the Senate and House of Commons.

Reappointment.

(4) Upon the expiration of his term of office, a member may, if not disqualified by age, be reappointed.

In case of illness or vacancy.

(5) Where the Chairman, an assistant chairman or any other member is ill or otherwise unable to act, or where his office is vacant, the Governor in Council may appoint some person qualified to hold the office to act in his stead during his illness or incapacity or until the office is filled as the case may be.

Salaries.

(6) The Chairman shall be paid a salary of twelve thousand dollars a year, each assistant chairman shall be paid a salary of ten thousand dollars a year, and every other member shall be paid a salary of nine thousand dollars a year.

Travelling allowances.

(7) Every member shall be paid, for travelling, allowances calculated in the same way as the allowances paid to judges under the *Judges Act*.

1946, c. 56.

Residence

(8) The Chairman shall live in Ottawa or within five miles thereof and the other members shall live in such places as may be prescribed by the rules.

Hearing officers.

(9) A person having the qualifications set out in subsection one of section two of this Schedule for the Chairman or an assistant chairman may be appointed a hearing officer for an appeal or group of appeals and paid, notwithstanding the *Judges Act*, such remuneration and expenses as may be determined by the Governor in Council.

1946, c. 56.

Board may make rules.

"3. (1) The Board may, subject to the approval of the Governor in Council, make rules not inconsistent with this Act governing the carrying on of the business of the Board and practice and procedure in connection with appeals.

When effective.

(2) No rule made under this section is effective until published in the *Canada Gazette*.

Quorum.

"4. (1) The Chairman or an assistant chairman designated by him to act in his absence and not less than one-half the other members of the Board are a quorum.

Appeal hearing by two or more members.

(2) The Chairman or the Board may direct that an appeal be heard and determined on behalf of the Board, by two or more members who shall have for the hearing and determination of the appeal all powers of the Board.

Reference to full Board.

(3) The members nominated to hear and determine an appeal may at any stage refer the appeal to the Board

and the Board shall then in its discretion hear and determine the appeal or determine the appeal on the report of the said members if the report was made after hearing the parties.

(4) Where an appeal is to be determined by the Board the Chairman or the Board may direct that evidence relating to the appeal in whole or in part, be received by a hearing officer and the Board shall, after

Taking
evidence
by hearing
officer.

(a) receiving the hearing officer's report; and

(b) holding a rehearing in whole or in part if in its discretion it deems it advisable so to do determine the appeal.

(5) A hearing officer has all the powers of the Board for the purpose of taking evidence pursuant to this section.

Powers
of hearing
officer.

"Appeals.

"5. (1) An appeal shall be instituted by serving a notice of appeal in triplicate in such form as may be determined by the rules upon the appropriate Inspector of Income Tax and he shall forthwith forward a copy of the notice to the Board.

How appeal
instituted.

(2) The notice of appeal may be served by being left with a responsible officer of the appropriate Income Tax Office personally and receiving a receipt therefor or it may be sent to the Inspector of Income Tax by registered mail.

Notice of
appeal.

(3) Immediately after receiving the notice of appeal, the Inspector of Income Tax shall forward to the Board copies of all documents relevant to the assessment.

Copies of
documents.

(4) Every officer or person employed in connection with the administration or enforcement of this Act shall supply the Board with such information and assistance in connection with any appeal as the Board may reasonably require.

Information
and assist-
ance to
the Board.

"6. (1) An appellant shall pay to the Inspector of Income Tax a fee not exceeding fifteen dollars upon the filing of the notice of appeal and if the appeal is allowed, in whole or in part, the fee shall be returned to the appellant forthwith after disposition of the appeal but not otherwise.

Fee upon
filing notice
of appeal.

(2) Subject to subsection one of this section, no costs may be awarded on the disposition of an appeal and no fees may be charged the appellant by the Board.

No other
fees or
costs.

(3) Subject to subsection one of this section, fees received under this section shall be paid into the Consolidated Revenue Fund.

Disposition
of fees.

"7. (1) The Minister and the appellant may appear in person or may be represented at the hearing by counsel or an agent or, with the consent of the Minister and the appellant, the Board or the Chairman may order that written submissions be filed in addition to or in the place of an oral hearing.

Minister
and appellant
may appear
in person
or be repre-
sented.

Hearing
may be
in camera.

(2) An appeal may, in the discretion of the Board as the case may be, be heard in camera or in public unless the appellant requests that it be heard in camera in which case it shall be so heard.

To be
court of
record.

(3) The Board is a court of record and may

(a) summon before it any witness and require him to give evidence orally or in writing on oath or, if he is a person entitled to affirm in civil matters, on solemn affirmation, and to produce such documents and things as it deems requisite to the full investigation of the facts in issue, and

(b) enforce the attendance of witnesses and compel them to give evidence.

Procedure.

(4) The Chairman of the Board may, subject to the rules and this schedule, determine the procedure to be followed on an appeal.

Disposal
of appeal.

"8. (1) The Board may dispose of an appeal by

(a) dismissing it,

(b) making the assessment that should have been made, or

(c) vacating the assessment and referring it back to the Minister for reconsideration and reassessment.

Copy of
decision to
Minister
and
appellant.

(2) The Registrar shall, upon the disposition of an appeal, forward, by registered mail, a copy of the decision and the reasons therefor to the Minister and the appellant.

"Administration.

Registrar
and Deputy.

"9. (1) The Governor in Council may appoint a Registrar and a Deputy Registrar and fix their salaries.

Officers,
clerks and
employees.

(2) Such other officers, clerks and employees as may be required to carry on the business of the Board shall be appointed in the manner authorized by law.

Control of
Registrar.

(3) The Registrar, or in his absence the Deputy Registrar, shall control and supervise the other persons employed under this section.

Offices.

"10. (1) The Registrar, with the approval of the Chairman, shall establish such office or offices as are required for the use of the members and staff of the Board and provide therefor the necessary accommodation, furnishings, stationery, equipment and telephones and shall arrange for the necessary accommodation for the hearing of appeals.

Publication
of decisions.

(2) The Registrar shall, under the control and direction of the Chairman, make available for publication all decisions of the Board.

Expenses.

"11. (1) The Registrar shall, with the approval of the Chairman, incur all expenses necessary for the carrying on of the business of the Board and the hearing of appeals.

Appropriation

(2) The salaries of members of the Board shall be paid out of unappropriated moneys in the Consolidated Revenue Fund.

(3) All expenses and salaries, other than salaries of members of the Board incurred under this Schedule shall be paid out of moneys appropriated by Parliament for the purpose.

"12 (1) Notwithstanding any other statute or law, where a person who is appointed a member of the Board was immediately prior to his appointment a contributor under the *Civil Service Superannuation Act*, he continues while he is a member of the Board to be a contributor under the said *Superannuation Act*."

Appropriation.

C.S. Superannuation Act.

R.S., c. 24.

(2) For the purposes of the *Civil Service Superannuation Act* the service of a member of the Board to whom subsection one applies, as a member of the Board, shall be counted as service in the Civil Service and he, his widow, children or other dependents, if any, or his legal representatives may be granted the respective allowances or gratuities provided by the said *Superannuation Act*.

Idem.

(3) The retirement of a member of the Board to whom subsection one of this section applies upon expiration of his term of office shall, for the purposes of the *Civil Service Superannuation Act*, be deemed to be retirement by reason of abolition of office.

Idem.

"Interpretation.

"13. In this Schedule unless the context otherwise requires,

Definitions.

- (a) "assistant chairman" means an assistant chairman of the Board; "assistant chairman".
- (b) "Board" means the Income Tax Appeal Board; "Board".
- (c) "Chairman" means the Chairman of the Board; "Chairman".
- (d) "member" means a member of the Board; and "member".
- (e) "rule" means a rule made under section three of this Schedule." "rule".

"FOURTH SCHEDULE.

"APPEALS TO THE EXCHEQUER COURT OF CANADA.

"1. (1) An appeal to the Exchequer Court shall be instituted by serving a notice of appeal in triplicate in such form as may be determined by the rules upon the taxpayer or the Minister of National Revenue as the case may be and filing a copy thereof with the Registrar of the Income Tax Appeal Board.

Appeals to Exchequer Court, how instituted.

(2) A notice of appeal shall be served upon the Minister by being left with a responsible officer of the appropriate Income Tax Office personally and receiving a receipt therefor or it may be sent to the Inspector of Income Tax by registered mail.

Notice of appeal.

Statement of
allegations.

(3) The appellant shall set out in the notice of appeal a statement of the allegations of fact, the statutory provisions and reasons which the appellant intends to submit in support of his appeal.

Security
for costs.

(4) An appeal by a taxpayer and all proceedings thereunder are, upon the expiration of one month from the day the appeal is instituted, null and void unless security for the costs of the appeal has been, within the said period, given to the satisfaction of the Minister in a sum of not less than four hundred dollars.

Notice of
security.

(5) When security has been given under subsection four of this section, notice thereof in such form as may be determined by the rules shall be filed with the Registrar of the Income Tax Appeal Board.

Reply to
notice of
appeal.

"2. The respondent may, within two months from the day the notice of appeal is received, serve on the appellant and file in the court a reply to the notice of appeal admitting or denying the facts alleged and containing a statement of such further allegations of fact and of such statutory provisions and reasons as the respondent intends to rely on.

Trans-
mission of
papers with
transcript
of pro-
ceedings.

"3. (1) The Registrar of the Income Tax Appeal Board shall

(a) in the case of an appeal by the Minister, upon receipt of the notice of appeal, and

(b) in the case of an appeal by a taxpayer, upon receipt of the notice of appeal and of notice of the giving of security,

cause to be transmitted to the Registrar of the Exchequer Court all papers filed with the Board on the appeal thereto together with a transcript of the proceedings before the Board.

Matter
deemed
action
in court.

(2) Upon the filing of the material referred to in subsection one of this section, the matter shall be deemed to be an action in the court, and unless the court orders the parties to file pleadings, ready for hearing.

Facts not
set out may
be pleaded.

(3) Any fact or statutory provision not set out in the notice of appeal or reply may be pleaded or referred to in the manner and upon such terms as the court may direct.

Disposal
of appeal.

(4) The court may dispose of the appeal

(a) by dismissing it;

(b) by vacating the assessment;

(c) by varying the assessment; or

(d) by referring the assessment back to the Minister for further consideration and re-assessment.

Court may
order
payment
of tax, etc.

"4. The court may, in delivering judgment disposing of an appeal in its discretion order payment or repayment of tax, interest, penalties or costs by the taxpayer or the Minister.

Proceedings
may be held
in camera.

"5. Proceedings under this schedule shall be held in camera upon request made to the court by the taxpayer.

"6. The Governor in Council may make rules with reference to practice or procedure in appeals under this section and the rules are binding on the court appealed to notwithstanding any rule or practice that would otherwise be applicable.

Rules of practice.

"7. In this schedule

Definitions.

(a) "court" means the Exchequer Court of Canada; and

(b) "rules" means rules made under section six of this schedule."

"FIFTH SCHEDULE.

"INCOME TAX ADVISORY BOARD.

"1. There is hereby constituted an Income Tax Advisory Board, to be appointed by the Governor in Council, consisting of the following members, namely, a Chairman, and not less than two or more than six other members.

Board constituted.

"2. (1) No person who has attained the age of sixty-five years shall be appointed a member.

Age limit.

(2) Every member holds office for a period of ten years from the day of his appointment but may be removed for cause at any time by the Governor in Council.

Tenure of office.

(3) Upon the expiration of his term of office, a member may, if not disqualified by age, be reappointed.

Reappointment.

(4) Where the Chairman or any other member is ill or otherwise unable to act, or where his office is vacant, the Governor in Council may appoint some person to act in his stead during his illness or incapacity or until the office is filled, as the case may be.

In case of illness or vacancy.

(5) The Chairman and every other member shall be paid salaries and travelling allowances determined by the Governor in Council.

Salaries.

"3. (1) The Governor in Council may make rules not inconsistent with this Act governing the carrying on of the business of the Board and its proceedings.

Rules.

(2) No rule made under this section is effective until published in the *Canada Gazette*.

When effective.

"4. The Chairman, or a member designated by him to act in his absence, and not less than one half the other members of the Board are a quorum.

Quorum.

"Consideration of Objections.

"5. (1) An objection shall be made by serving a notice of objection in triplicate signed by the taxpayer or his duly

Notice of objections.

authorized agent in such form as may be determined by the Minister upon the appropriate Inspector of Income Tax and he shall forthwith forward a copy of the notice to the Minister.

Service.

(2) The notice of objection may be served by being left with a responsible officer of the appropriate Income Tax Office personally and receiving a receipt therefor or it may be sent to the Inspector of Income Tax by registered mail.

Notice to Inspector.

“6. (1) A taxpayer may require the Minister to refer an objection to the Board by serving a notice in triplicate in a form prescribed by the rules upon the appropriate Inspector of Income Tax and the Inspector of Income Tax shall forthwith forward a copy of the notice to the Board.

How served.

(2) A notice under this section may be served by being left with a responsible officer of the appropriate Income Tax Office personally and receiving a receipt therefor or it may be sent to the Inspector of Income Tax by registered mail.

Documents forwarded to the Board.

(3) Immediately after receiving a notice under this section, the Inspector of Income Tax shall forward to the Board copies of all documents relevant to the decision.

Information and assistance.

(4) Every officer or person employed in connection with the administration or enforcement of this Act shall supply the Board with such information and assistance in connection with an objection as the Board may reasonably require.

Fee upon filing of notice.

“7. (1) A taxpayer shall pay to the Inspector of Income Tax a fee not exceeding fifteen dollars upon the filing of the notice of objection and, if the Board advises the Minister to rescind or vary his decision, the fee shall be returned to the taxpayer forthwith after the Board delivers its report and advice but not otherwise.

Disposition of fees.

(2) Subject to subsection one of this section, fees received under this section shall be paid into the Consolidated Revenue Fund.

Regulation of business.

“8. (1) The Chairman shall regulate the business of the Board and fix the time and place of hearing for any objection or group of objections.

Re-hearing, supplementary report.

(2) The Board may, at any time before the Minister makes his decision upon an objection, order a re-hearing and deliver a supplementary report and further or different advice.

Minister and taxpayer may appear in person or be represented.

“9. (1) The Minister and the taxpayer may appear in person or may be represented at the hearing by counsel or an agent or, with the consent of the Minister and the appellant, the Board may receive written submissions filed in addition to or in the place of an oral hearing.

(2) An objection may, in the discretion of the Board, be heard in camera or in public unless the taxpayer requires that it be heard in camera in which case it shall be so heard.

Objection may be heard in camera or in public.

(3) The Board may

(a) summon any witness and require him to give evidence, orally or in writing, on oath or, if he is a person entitled to affirm in civil matters, on solemn affirmation, and to produce such documents and things as is deemed requisite to the full investigation of the facts in issue; and

Powers of the Board hearing an objection.

(b) enforce the attendance of witnesses and compel them to give evidence;

and for such purposes the Board or the member or members by whom an objection is being heard shall be deemed to be a court of record.

Court of record.

(4) The Chairman of the Board or the senior member hearing an objection, as the case may be, may, subject to this Schedule or the rules, determine the procedure to be followed on an appeal.

Procedure.

"Administration.

"10. (1) The Governor in Council may appoint such officers, clerks and employees as may be required to carry on the business of the Board and fix their remuneration.

Officers and clerks.

(2) All expenses, including salaries incurred under this Schedule, shall be paid out of moneys appropriated by Parliament for the purpose.

Expenses.

"11. (1) Notwithstanding any other statute or law, where a person who is appointed a member of the Board was immediately prior to his appointment a contributor under the *Civil Service Superannuation Act*, he continues while he is a member of the Board to be a contributor under the said *Superannuation Act*.

C.S. Superannuation Act.

R.S., c. 24.

(2) For the purposes of the *Civil Service Superannuation Act* the service of a member of the Board to whom subsection one applies, as a member of the Board, shall be counted as service in the Civil Service and he, his widow, children or other dependents, if any, or his legal representatives may be granted the respective allowances or gratuities provided by the said *Superannuation Act*.

Idem.

(3) The retirement of a member of the Board to whom subsection one of this section applies upon expiration of his term of office shall, for the purposes of the *Civil Service Superannuation Act*, be deemed to be retirement by reason of abolition of office.

Idem.

"12. In this schedule unless the context otherwise requires,

Definitions.

(a) "Board" means the Income Tax Advisory Board;

"Board".

(b) "Chairman" means the Chairman of the Income

"Chairman".

Tax Advisory Board; and
 "rule". (c) "rule" means a rule made under section three of this schedule."

Provisions
 applicable
 to income
 of 1946 and
 subsequent
 taxation
 years.

23. (1) Subject to subsection two of this section, the following provisions of this Act are applicable to income of the nineteen hundred and forty-six taxation year and subsequent taxation years and to tax payable on income of the said years, namely,

- (a) subsections two and five of section two;
- (b) subsections four, five and six of section three;
- (c) subsections three, eight, nine and thirteen of section four;
- (d) subsection one of section five;
- (e) subsection two of section six;
- (f) subsection two of section twelve;
- (g) subsection six of section thirteen; and
- (h) section nineteen.

Repeal.

(2) Subparagraph (ii) of paragraph (t) of section four and paragraph (q) of subsection one of section five of the *Income War Tax Act*, as amended by this Act are repealed on and after the first day of January, nineteen hundred and forty-seven.

Sections
 applicable
 to income
 of 1947 and
 subsequent
 taxation
 years.

(3) The following sections of this Act are applicable to income of the nineteen hundred and forty-seven and subsequent taxation years and to tax payable on income of the said years, namely,

- (a) subsections one, two, three and seven of section three;
- (b) subsections one, two, seven and twelve of section four;
- (c) subsection one of section six;
- (d) subsections two and three of section seven;
- (e) subsections one and three of section eight;
- (f) section nine;
- (g) section ten;
- (h) subsections four and five of section thirteen; and
- (i) subsection one of section seventeen.

10 GEORGE VI.

CHAP. 56.

An Act respecting Judges of Dominion and Provincial Courts.

[Assented to 31st August, 1946.]

SHORT TITLE.

1. This Act may be cited as *The Judges Act, 1946*.

short title.

INTERPRETATION.

2. In this Act, unless the context otherwise requires,

Definitions.

(a) "county" includes district;

"county."

(b) "judge" includes a chief justice, president, senior judge, chief judge and junior judge;

"judge."

(c) "superior court" includes the Supreme Court of Canada and the Exchequer Court of Canada.

"superior court."

ELIGIBILITY.

3. No person is eligible to be appointed a judge of a superior, circuit or county court in any province unless, in addition to other requirements prescribed by law, he is a barrister or advocate of at least ten years' standing at the bar of any province.

Persons who may be appointed.

SALARIES.

4. The salaries of the judges of the Supreme Court of Canada are as follows:—

Salaries of judges of Supreme Court of Canada.

	Per annum
(a) The Chief Justice of Canada.....	\$20,000.00
(b) Six puisne judges, each.....	16,000.00

Salaries of
judges of
Exchequer
Court.

5. The salaries of the judges of the Exchequer Court of Canada are as follows:—

	Per annum
(a) The President of the Exchequer Court of Canada.....	\$13,333.33
(b) Three puisne judges, each.....	12,000.00

Salaries of
District
judges in
Admiralty
of Exchequer
Court.

6. The salaries of the District judges in Admiralty of the Exchequer Court, as such judges, are as follows:—

	Per annum
The District Judge of the Admiralty District of Quebec.....	\$ 1,000.00
The District Judge of the Admiralty District of Nova Scotia.....	1,000.00
The District Judge of the Admiralty District of New Brunswick.....	1,000.00
The District Judge of the Admiralty District of Prince Edward Island.....	800.00
The District Judge of the Admiralty District of British Columbia.....	1,000.00
The District Judge of the Ontario Admiralty District.....	600.00

Salaries of
judges of
Supreme
Court of
Ontario.

7. The salaries of the judges of the Supreme Court of Ontario are as follows:—

	Per annum
(a) The Chief Justice of Ontario.....	\$13,333.33
(b) Seven Justices of Appeal, each.....	12,000.00
(c) The Chief Justice of the High Court.....	13,333.33
(d) Fourteen other Judges of the High Court, each.....	12,000.00

Residence
of judges of
Supreme
Court of
Ontario.

8. The judges of the Supreme Court of Ontario shall reside at the city of Toronto or within five miles thereof, but leave to reside elsewhere in the province for any specified time may be granted from time to time by the Governor in Council.

Salaries of
judges of
Court of
King's Bench
and of
Superior
Court of
Quebec.

9. The salaries of the judges of the Court of King's Bench and of the Superior Court in and for the province of Quebec are as follows:—

	Per annum
(a) The Chief Justice of the Court of King's Bench.....	\$13,333.33
(b) Eleven puisne judges of the Court of King's Bench, each.....	12,000.00
(c) The Chief Justice of the Superior Court.	13,333.33
(d) The puisne judge of the Superior Court who is appointed by the Governor in Council to perform the duties of Chief Justice	

in the district as constituted for the Court of King's Bench sitting in appeal within which the Chief Justice does not reside, Montreal or Quebec, as the case may be, . . . 13,333.33
(e) Thirty-five puisne judges of the Superior Court, each 12,000.00

10. The salaries of the judges of the Supreme Court of Nova Scotia are as follows:—

	Per annum	Salaries of judges of Supreme Court of Nova Scotia.
(a) The Chief Justice of the Court	\$13,333.33	
(b) The Judge in Equity	12,000.00	
(c) Five other judges of the Court, each	12,000.00	
(d) The judge of the Court of Divorce and Matrimonial Causes	500.00	

11. The salaries of the judges of the Supreme Court of New Brunswick are as follows:—

	Per annum	Salaries of judges of Supreme Court of New Brunswick.
(a) The Chief Justice of New Brunswick	\$13,333.33	
(b) Two other judges of the Appeal Division, each	12,000.00	
(c) The Chief Justice of the King's Bench Division	13,333.33	
(d) Three other judges of the King's Bench Division, each	12,000.00	
(e) The judge of the Court of Divorce and Matrimonial Causes	500.00	

12. The salaries of the judges of the Court of Appeal for Manitoba and of His Majesty's Court of King's Bench for Manitoba are as follows:—

	Per annum	Salaries of judges of Court of Appeal and Court of King's Bench for Manitoba.
(a) The Chief Justice of Manitoba	\$13,333.33	
(b) Four Judges of Appeal, each	12,000.00	
(c) The Chief Justice of the Court of King's Bench	13,333.33	
(d) Five puisne judges of the Court of King's Bench, each	12,000.00	

13. The salaries of the judges of the Court of Appeal for British Columbia and of the Supreme Court of British Columbia are as follows:—

	Per annum	Salaries of judges of Court of Appeal and Supreme Court of British Columbia.
(a) The Chief Justice of British Columbia	\$13,333.33	
(b) Four Justices of Appeal, each	12,000.00	
(c) The Chief Justice of the Supreme Court	13,333.33	
(d) Five Judges of the Supreme Court, each	12,000.00	

Salaries of
judges of
Supreme
Court of
Prince
Edward
Island.

14. The salaries of the judges of the Supreme Court of Judicature of Prince Edward Island are as follows:—

	Per annum
(a) The Chief Justice of the Court.....	\$13,333.33
(b) One judge of the Court, being also Master of the Rolls of the Court of Chancery.....	12,000.00
(c) One judge of the Court, being also Vice-Chancellor.....	12,000.00

Salaries of
judges of
Court of
Appeal and
King's Bench
for Saskatch-
ewan.

15. The salaries of the judges of the Court of Appeal for Saskatchewan and of His Majesty's Court of King's Bench for Saskatchewan are as follows:—

	Per annum
(a) The Chief Justice of Saskatchewan.....	\$13,333.33
(b) Four Judges of Appeal, each.....	12,000.00
(c) The Chief Justice of the Court of King's Bench.....	13,333.33
(d) Six other judges of the Court of King's Bench, each.....	12,000.00

Salaries of
judges of
Supreme
Court of
Alberta.

16. The salaries of the judges of the Supreme Court of Alberta are as follows:—

	Per annum
(a) The Chief Justice of Alberta.....	\$13,333.33
(b) Four Justices of Appeal, each.....	12,000.00
(c) The Chief Justice of the Trial Division...	13,333.33
(d) Five Justices of the Supreme Court of Alberta, each.....	12,000.00

Salary of
judge of
Territorial
Court of
Yukon
Territory.

17. The salary of the judge of the Territorial Court of the Yukon Territory is twelve thousand dollars per annum.

Salaries of
judges of
county and
district
courts.

18. The salaries of the judges of the county and district courts are as follows:—

Per annum

Ontario.

(a) Sixty-two judges and junior judges of the County and District Courts, each.....	\$6,666.66
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Nova Scotia.

(b) Seven County Court judges, each.....	6,666.66
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New Brunswick.

(c) Six County Court judges, each.....	6,666.66
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Manitoba.

(d) Ten judges and junior judges of the County Courts, each.....	6,666.66
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British Columbia.

(e) Fourteen judges and junior judges of the
County Courts, each..... 6,666.66

Prince Edward Island.

(f) Three County Court judges, each..... 6,666.66

Saskatchewan.

(g) Eighteen District Court judges, each..... 6,666.66

Alberta.

(h) Twelve chief judges and judges of the
District Courts, each..... 6,666.66

19. The salaries of the two judges of the Circuit Court of the District of Montreal are seven thousand dollars per annum.

Salaries of
judges of
Circuit
Court of
District of
Montreal.

TRAVELLING ALLOWANCES.

20. (1) Subject as in this section provided, a judge of a superior or county court or a District Judge in Admiralty of the Exchequer Court who attends as such judge in court or chambers at any place other than that at which or in the immediate vicinity of which he is by law obliged to reside is entitled to be paid as a travelling allowance,

Travelling
allowances.

- (a) his moving or transportation expenses, and
- (b) for each necessary day of travel going and returning and each day during which he so attends—
 - (i) the sum of ten dollars if that place is a city;
 - (ii) the sum of six dollars if that place is not a city;
 - (iii) the sum of ten dollars if during the time he so attends he is accommodated at a city and the Minister of Justice is satisfied that suitable accommodation is not available at the place at which he attends;
 - (iv) the sum of ten dollars if he attends at a place where, in the opinion of the Minister of Justice, suitable accommodation is not available for six dollars a day.

(2) For the purposes of this section a place having a population of less than five thousand according to the latest census taken pursuant to the *Statistics Act* shall be deemed not to be a city.

Place not
deemed to be
a city.
R.S., c. 190.

(3) No judge is entitled to be paid travelling allowance for attending in court or chambers at or in the immediate vicinity of the place where he resides.

Where no
allowance.

No allowance to county court judge when in attendance at his county town.

(4) No judge of a county court is entitled to be paid travelling allowance for attending in court or chambers at the county town of the county within which he resides or at the judicial centre or district town of the judicial district for which he is appointed.

No allowance to county court judge for attendance outside his county unless approved by provincial attorney general.

(5) No judge of a county court is entitled to be paid travelling allowance for attending in court or chambers at a place not within the county for which he is appointed unless the holding of such court is approved by the Attorney-General of the province and it appears to the satisfaction of the Minister of Justice that the attendance was duly authorized and necessary.

Travelling allowance to judge in Quebec only on certificate of Chief Justice.

(6) In the province of Quebec no travelling allowance shall be paid to a judge unless the Chief Justice or the judge performing the duties of Chief Justice in the district where the court is held certifies that the attendance was, in his opinion, necessary.

No allowance. Nova Scotia.

(7) No travelling allowance shall be paid,

(a) to a judge of the Supreme Court of Nova Scotia for attending in court or chambers at the city of Halifax;

New Brunswick.

(b) to a judge of the Supreme Court of New Brunswick for attending in court or chambers at either one of the cities of Fredericton or Saint John unless he resides at the other of the said cities or in the immediate vicinity thereof or unless he is the judge who under the authority of the laws of the province resides at the city of Moncton;

Prince Edward Island.

(c) to a judge of the Supreme Court of Judicature of Prince Edward Island for attending in court or chambers at the city of Charlottetown;

Manitoba.

(d) to a judge of the Court of Appeal for Manitoba or of His Majesty's Court of King's Bench for Manitoba for attending in court or chambers at the city of Winnipeg;

Saskatchewan.

(e) to a judge of the Court of Appeal for Saskatchewan or of His Majesty's Court of King's Bench for Saskatchewan for attending in court or chambers at the city of Regina;

Alberta.

(f) to a judge of the Supreme Court of Alberta for attending in court or chambers at either one of the cities of Edmonton or Calgary unless he resides at the other of the said cities or in the immediate vicinity thereof;

British Columbia.

(g) to a judge of the Court of Appeal for British Columbia or of the Supreme Court of British Columbia for attending in court or chambers at either one of the cities of Victoria or Vancouver unless he resides at the other of the said cities or in the immediate vicinity thereof.

(8) Nothing in subsection seven of this section affects the right of a judge to be paid travelling allowance under subsection one of this section if he resides at a place at which he is by order of the Governor in Council required to reside.

Where place of residence fixed by Order in Council.

(9) A judge who is appointed or assigned to a district for the exercise of his ordinary jurisdiction therein, and required by law at the time of his appointment to reside within that district, is not entitled to be paid travelling allowance incurred or made necessary by reason of his residing at any place outside of the district to which he is so appointed or assigned, unless his residence at that place is authorized or approved by the Governor in Council.

No travelling allowance from outside to within assigned district.

(10) No judge of a district court in Ontario is entitled to be paid any travelling allowance under subsection one of this section for attending in court or chambers at a place within the district for which he was appointed but every such judge is entitled to be paid a travelling allowance of five hundred dollars per annum for such attendance.

Ontario district court judge allowance of \$500 per annum.

(11) In the Yukon Territory the judge of the Territorial Court shall be paid such travelling allowance as the Governor in Council determines.

Yukon Territory travelling allowance.

(12) Every application for payment of travelling allowance shall be accompanied by a certificate of the judge applying for it showing the number of days for which travelling allowance is claimed.

Certificate required with application for allowance.

21. The Governor in Council may, in each fiscal year, pay for expenses of travelling and living while in attendance at a sitting of the Judicial Committee of the Privy Council, a sum not exceeding three thousand dollars, to a member of His Majesty's Privy Council who is eligible to be a member of the said Judicial Committee in respect of holding or having held judicial office in Canada, and who attends a sitting of the said Judicial Committee as a member thereof.

Attendance at Judicial Committee of the Privy Council.

ANNUITIES.

22. (1) His Majesty may, by letters patent under the Great Seal of Canada, grant to a judge of a superior court who has continued in office as such for at least fifteen years or is afflicted with some permanent infirmity disabling him from the due execution of his office, if he resigns his office, an annuity not exceeding two-thirds of the salary annexed to the office held by him at the time of his resignation, to commence immediately after his resignation and to continue thenceforth during his natural life.

Annuity on resignation after fifteen years in office or through permanent infirmity.

(2) Local judges in Admiralty of the Exchequer Court shall be deemed to be judges of a superior court, within the meaning of subsection one of this section.

Local judges in Admiralty of Exchequer Court eligible for annuity.

Annuity upon retirement at age of 75 years, Supreme Court of Canada and Exchequer Court judges.

23. (1) His Majesty may, by letters patent under the Great Seal of Canada, grant to a person who has continued in office as a judge of

(a) the Supreme Court of Canada or the Exchequer Court of Canada for at least ten years, or

(b) the Supreme Court of Canada or the Exchequer Court of Canada and a superior court in a province in the aggregate of at least ten years,

and who ceases to hold office as a judge of the Supreme Court of Canada or the Exchequer Court of Canada by reason of his having attained the age of seventy-five years, an annuity not exceeding two-thirds of the salary annexed to the office held by him at the time he so ceases to hold office, to commence at that time and to continue thenceforth during his natural life.

Annuity to Supreme Court of Canada judges holding office on March 31, 1927, and on attaining 75 years of age.

(2) His Majesty may, by letters patent under the Great Seal of Canada, grant to a person who held office as a judge of the Supreme Court of Canada on the thirty-first day of March, one thousand nine hundred and twenty-seven, and who continues in office until he attains the age of seventy-five years, an annuity not exceeding three-fourths of the salary annexed to the office held by him at the time he ceases to hold office, to commence at that time and to continue thenceforth during his natural life.

Annuity to judges of county court or Circuit Court of District of Montreal.

24. His Majesty may, by letters patent under the Great Seal of Canada, grant to a judge of a county court or the Circuit Court of the District of Montreal who has continued in office as such for at least twenty-five years or is afflicted with some permanent infirmity disabling him from the due execution of his office, if he resigns his office, an annuity not exceeding two-thirds of the salary annexed to the office held by him at the time of his resignation, to commence immediately after his resignation and to continue thenceforth during his natural life.

Compulsory retirement of judges of county court and Circuit Court of District of Montreal.

25. (1) A judge of a county court or the Circuit Court of the District of Montreal who has attained the age of seventy-five years shall be compulsorily retired.

(2) His Majesty may, by letters patent under the Great Seal of Canada, grant to a judge of a county court or the Circuit Court of the District of Montreal

(a) who is compulsorily retired pursuant to subsection one of this section, or

(b) who has continued in office as such for at least thirty years, if he resigns his office,

Annuity.

an annuity not exceeding three-fourths of the salary in the case of a judge of a county court and not exceeding the salary in the case of a judge of the Circuit Court of the District of Montreal, annexed to the office held by him at

the time of his retirement or resignation, to commence immediately after his retirement or resignation and to continue thenceforth during his natural life.

26. (1) His Majesty may, in lieu of an annuity authorized by any other section of this Act, by letters patent under the Great Seal of Canada, grant to a judge Annuity in lieu of other provisions.

(a) who elects in writing within ninety days of his first appointment as a judge to accept an annuity authorized by this section, or

(b) who, on or before the first day of November, one thousand nine hundred and forty-four, or within ninety days of his first appointment as a judge, elected in writing to accept an annuity authorized by section twenty-six A of the *Judges Act*

R.S., c. 105.

an annuity not exceeding two-thirds of the annuity that His Majesty might, but for the election, have granted to him pursuant to the provision of this Act other than this section.

(2) His Majesty may grant to the wife of a judge to whom an annuity is granted under subsection one of this section an annuity not exceeding one-half of the annuity granted to the judge to commence with the first payment of the annuity to the judge and to continue thenceforth during her natural life.

Annuity to wife of judge.

(3) When a judge who has made an election mentioned in subsection one of this section dies while holding office, His Majesty may, by letters patent under the Great Seal of Canada, grant to the widow of such judge an annuity not exceeding two-ninths of the salary of the judge at the date of his death, to commence immediately after the death of the judge and to continue thenceforth during her natural life.

Annuity to widow of judge who made election.

(4) An election made pursuant to this section is irrevocable.

Election irrevocable.

(5) An annuity granted to the wife or widow of a judge pursuant to this section shall cease on the re-marriage of the annuitant.

Annuity to wife or widow to cease on re-marriage.

27. If any person who was granted a pension or an annuity under the *Judges Act*, or who is granted an annuity under this Act becomes entitled to any salary in respect of any public office under His Majesty in respect of His Government of Canada, such salary shall be reduced by the amount of such pension or annuity.

Salary of judge holding public office reducible by amount of pension or annuity.

R.S., c. 105.

28. No annuity shall be granted under subsection one of section twenty-two or under section twenty-four of this Act unless the Governor in Council is of opinion that it is in the public interest that such judge should resign his office.

No annuity in certain cases unless resignation deemed in public interest.

RETIREMENT AND REMOVAL OF JUDGES.

Judge found
incapacitated
or disabled.

29. (1) A judge who is found by the Governor in Council, upon report of the Minister of Justice, to have become incapacitated or disabled from the due execution of his office by reason of age or infirmity shall, notwithstanding anything in this Act, cease to be paid or to receive or to be entitled to receive any further salary, if the facts respecting the incapacity or disability are first made the subject of inquiry and report as provided in section thirty-one of this Act, and the judge is given reasonable notice of the time and place appointed for the inquiry and is afforded an opportunity by himself or his counsel of being heard thereat and of cross-examining witnesses and adducing evidence on his own behalf.

Annuity if
judge
resigned.

(2) His Majesty may, by letters patent under the Great Seal of Canada, grant to any judge found, pursuant to subsection one of this section, to be incapacitated or disabled, if he resigns his office, the annuity which His Majesty might have granted him if he had resigned at the time when he ceased to be entitled to receive any further salary.

Leave of
absence with
salary.

(3) Notwithstanding anything in this section, the Governor in Council may grant leave of absence to any judge found, pursuant to subsection one of this section, to be incapacitated or disabled, for such period as the Governor in Council, in view of all the circumstances of the case, may consider just or appropriate, and if leave of absence is granted the salary of the judge shall continue to be paid during the period of leave of absence so granted.

County court
judge or Cir-
cuit Court
judge re-
moval for
mis-
behaviour,
incapacity or
inability.

30. A judge of a county court or the Circuit Court of the District of Montreal may be removed from office by the Governor in Council for misbehaviour, or for incapacity or inability to perform his duties properly by reason of age or infirmity, if the facts respecting the misbehaviour, incapacity or inability are first made the subject of inquiry and report as provided in section thirty-one of this Act and the judge is given reasonable notice of the time and place appointed for the inquiry and is afforded an opportunity by himself or his counsel of being heard thereat, and of cross-examining witnesses and adducing evidence on his own behalf.

Commission
of inquiry.

31. (1) The Governor in Council may, for the purpose of making an inquiry pursuant to sections twenty-nine or thirty of this Act, issue a commission of inquiry to one or more judges of the Supreme Court of Canada or of the Exchequer Court of Canada, or one or more judges of any superior court, empowering him or them to make such inquiry and to report, and may by such commission confer upon the

person or persons appointed full power to summon before him or them any person or witness and to require him to give evidence on oath, orally or in writing or on solemn affirmation if he is entitled to affirm in civil matters, and to produce such documents and things as the commissioner deems or the commissioners deem requisite to the full investigation of the matters into which he or they are appointed to inquire.

(2) The commissioner or commissioners shall have the same power to enforce the attendance of any person or witness and to compel him to give evidence as is vested in any superior court of the province in which the inquiry is being conducted.

Powers of
commission.

(3) Any finding or order of the Governor in Council made pursuant to sections twenty-nine or thirty of this Act and all reports, evidence and correspondence relating thereto shall be laid before Parliament within the first fifteen days of the next ensuing session.

Findings or
orders to
be laid
before
Parliament.

SALARIES, TRAVELLING ALLOWANCES AND ANNUITIES.

32. (1) The salaries, travelling allowances and annuities payable under this Act shall be paid out of any moneys forming part of the Consolidated Revenue Fund of Canada.

Salaries,
allowances
and
annuities
payable out
of C.R.
Fund.

(2) For any period less than a year, the salaries and annuities shall be paid *pro rata*.

Payments
for less
than year,
pro rata.

(3) The salaries and annuities shall be paid by monthly instalments.

Payable by
monthly
instalments.

(4) The first payment of salary of any judge shall be made *pro rata* on the first day of the month which occurs next after his appointment.

Salary
payments
on first day
of month
next after
appointment.

(5) If any judge resigns his office or dies, he or his legal representatives shall be entitled to receive such proportionate part of his salary as has accrued during the time that he executed such office since the last payment.

Legal
representa-
tives entitle-
ment.

TENURE OF OFFICE AND RESIDENCE OF COUNTY COURT JUDGES.

33. Every judge of a county court shall, subject to the provisions of this Act, hold office during good behaviour and his residence within the county or union of counties for which the court is established, but any judge of a county or district court in the province of Ontario may reside at any place within the County Court District established pursuant to the County Judges Act of that province, authorized or approved by the Governor in Council.

County
court
judges
tenure of
office and
place of
residence.

ABSENCE FROM JUDICIAL DUTIES.

Leave of
absence
from judicial
duties.

34. (1) No judge of a superior or county court shall be granted leave of absence from his judicial duties for a period in excess of thirty days except with the approval of the Governor in Council and whenever such leave of absence is granted the Minister of Justice shall forthwith notify the Chief Justice, if any, of the court and the Attorney-General of the province accordingly.

Chief
Justice to
report
absence in
excess of
30 days

(2) If it appears to the Chief Justice of a superior court of a province that a judge of his court is absent from his judicial duties for a period in excess of thirty days without leave of the Governor in Council, he shall report such absence to the Minister of Justice.

Absentee
judge to
report
absence to
minister.

(3) Whenever a judge of a superior or county court is absent from his judicial duties for a period in excess of thirty days, he shall report such absence and the reasons therefor to the Minister of Justice.

EXTRA JUDICIAL EMPLOYMENT.

Judge to
devote
himself
exclusively
to judicial
duties.

35. No judge shall, either directly or indirectly, as director or manager of any corporation, company or firm, or in any other manner whatever, for himself or others, engage in any occupation or business other than his judicial duties, but every judge shall devote himself exclusively to his judicial duties: Provided, however, that a District Judge in Admiralty may continue to perform the duties of a public office under His Majesty in right of Canada or of a province held by him at the time of his appointment as District Judge in Admiralty.

Proviso.

Not to act as
commissioner
or arbitrator
without
consent of
G. in C.

36. (1) Except as provided in subsection two of this section, no judge shall act as commissioner or arbitrator on any commission or inquiry without the consent of the Governor in Council.

May act as
commissioner
or arbitrator
when
appointed by
competent
authority

(2) Every judge nominated for the purpose by the Governor in Council or the Lieutenant-Governor in Council may act as commissioner or arbitrator on any commission, inquiry or arbitration for which he may be appointed under any authority in that behalf exercisable by the Governor in Council or the Lieutenant-Governor in Council respectively.

Acting as
assessor or
arbitrator of
compensation
or damages.
R.S., c. 170.

(3) Subsection one of this section does not apply to judges acting as arbitrators or assessors of compensation or damages under the *Railway Act* or any other public Act, whether of general or local application, of the Dominion or of any province, whereby a judge is required or authorized without authority from the Governor in Council or Lieutenant-Governor in Council to assess or ascertain compensation or damages.

NO EXTRA REMUNERATION.

37. (1) Except as provided in subsection three of this section, no judge shall receive any remuneration in addition to his judicial salary for acting as commissioner or arbitrator or for acting as administrator or deputy of the Governor General or for any duty or service, whether judicial or executive, that he may be required to perform for or on behalf of the Government of Canada or the government of any province.

No extra remuneration.

(2) Subsection one of this section does not affect the right of any judge to receive remuneration under the provisions of any Dominion or provincial statute in force on the first day of July, one thousand nine hundred and twenty.

Exception.

(3) A judge acting as commissioner or arbitrator pursuant to subsection two of section thirty-six of this Act, or as administrator or deputy of the Governor General or performing any duty or service he is required to perform for or on behalf of the Government of Canada or the government of any province, may receive, in addition to his judicial salary, such moving or transportation expenses and living allowance as the Governor in Council or the Lieutenant-Governor in Council, as the case may be, may fix by general or special order.

Transportation expenses and living allowances excepted.

ANNUITIES ON INCREASED SALARIES.

38. (1) In any case where, prior to the first day of January, one thousand nine hundred and forty-seven, a judge becomes eligible for an annuity under sections twenty-three or twenty-five of the *Judges Act*, the salary annexed to the office he held at the time of his resignation or the salary of which he was in receipt at the time of his resignation shall, for the purposes of the said sections and section twenty-six A of the said Act, be deemed to be the salary that would have been annexed to that office or of which the judge would have been in receipt if the whole of this Act had then been in force.

What salary deemed to be where judge becomes eligible for annuity prior to January 1 1947.

R.S., c. 105.

(2) Section six of the *Judges Act* is amended by substituting the word "three" for the word "two" in paragraph (b) thereof.

Exchequer Court of Canada

(3) Subsection one of section eight of the *Judges Act* is amended by substituting the word "fourteen" for the word "twelve" in paragraph (e) thereof.

Salaries of judges of Supreme Court of Ontario.

39. The enactments mentioned in the Schedule to this Act are repealed.

Repeal.

Coming
into force.

40. Section thirty-eight of this Act shall come into force on the day this Act is assented to and all other sections of this Act shall come into force on the first day of January, one thousand nine hundred and forty-seven.

SCHEDULE.

Title.	Session.	Chapter.
The Judges Act, R.S.C. 1927, c. 105.		
An Act to amend the Judges Act.....	1930	27
An Act to amend the Judges Act.....	1931	37
An Act to amend the Judges Act.....	1932	16
An Act to amend the Judges Act.....	1932	48
An Act to amend the Judges Act.....	1936	39
An Act to amend the Judges Act.....	1944-45	10
An Act to amend the Judges Act (Annui- ties).....	1944-45	45

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10 GEORGE VI.

CHAP. 57.

An Act to amend the Meat and Canned Foods Act.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 77;
1934, c. 33;
1935, c. 31;
1939, c. 19;
1940-41, c. 6.

1. Paragraph (b) of subsection two of section eighteen of the *Meat and Canned Foods Act*, chapter seventy-seven of the Revised Statutes of Canada, 1927, as enacted by section three of chapter six of the statutes of 1940-41, is repealed and the following substituted therefor:

“(b) a true and correct description, plainly and conspicuously printed, of the contents of the can including the vernacular name and, in the case of fish, the minimum weight in avoirdupois of the contents and, in the case of shellfish unless it is otherwise provided by the regulations, the minimum weight in avoirdupois of the dry meat in the can.”

Cans to be
labelled with
true descrip-
tion of
contents.

2. Section twenty-three of the said Act, as enacted by section five of chapter six of the statutes of 1940-41, is repealed and the following substituted therefor:

“**23.** (1) For the purposes of this Act the grades of canned lobster shall be as designated by regulation and, if the need for such is established to the satisfaction of the Governor in Council, canned lobster shall be classified, inspected and labelled as provided in the regulations.

Regulations
fixing grades
of canned
lobster.

(2) The Governor in Council may also by regulation establish grades and other requirements for canned fish or shellfish which may be presented for grading.”

Grades for
canned
fish or
shellfish.

10 GEORGE VI.

CHAP. 58.

An Act respecting Compensation for Merchant Seamen.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and the House of Commons of Canada, enacts as follows:—

SHORT TITLE.

1. This Act may be cited as *The Merchant Seamen Compensation Act*. Short title.

INTERPRETATION.

2. In this Act, unless the context otherwise requires,
- (a) "accident" includes a wilful and an intentional act, not being the act of the seaman, and a fortuitous event occasioned by a physical or natural cause; Definitions.
"accident."
 - (b) "Board" means the Merchant Seamen Compensation Board established by this Act; "Board."
 - (c) "compensation" includes medical and hospital expenses and any other benefits, expenses or allowances authorized by this Act; "compensation."
 - (d) "dependents" means such of the members of the family of a seaman as were wholly or partly dependent upon his earnings at the time of his death, or who but for the incapacity due to the accident would have been so dependent; "dependents."
 - (e) "employer" includes every person having any seaman in his service under a contract of hiring or apprenticeship, written or oral, express or implied; "employer."
 - (f) "invalid" means physically or mentally incapable of earning; "invalid"
 - (g) "medical aid" means the medical, surgical and dental aid and hospital and skilled nursing services and the artificial member or members and apparatus and repair mentioned in subsection one of section forty-four of this Act; "medical aid."

"Minister."
"seaman."

- (h) "Minister" means the Minister of Transport;
(i) "seaman" means every person, except pilots, apprenticed pilots and fishermen, employed or engaged on
(i) a ship registered in Canada; or
(ii) a ship chartered by demise to a person resident in Canada or having his principal place of business in Canada,

1934, c. 44.

when such ship is engaged in trading on a foreign voyage or on a home trade voyage as these voyages are defined in the *Canada Shipping Act, 1934*; and, if so ordered by the Governor in Council, includes a seaman engaged in Canada and employed on a ship that is registered outside of Canada and operated by a person resident in Canada or having his principal place of business in Canada when such ship is so engaged;

"ship."

1934, c. 44.

- (j) "ship" means any ship or vessel as defined in the *Canada Shipping Act, 1934*.

MERCHANT SEAMEN COMPENSATION BOARD.

Board constituted.

3. (1) There shall be a Board to be known as the Merchant Seamen Compensation Board consisting of three members appointed by the Governor in Council.

Chairman, vice-chairman.

(2) The Governor in Council shall designate one of the members of the Board to be chairman and one to be vice-chairman.

Chairman to preside.

(3) The chairman, and in his absence the vice-chairman, shall preside at the meetings of the Board.

Office and salary.

(4) A member of the Board holds office during pleasure and shall be paid such salary as the Governor in Council may fix.

Substitute member.

(5) When a member of the Board is unable at any time to perform the duties of his office by reason of absence or temporary incapacity the Governor in Council may appoint a temporary substitute member upon such terms and conditions as the Governor in Council may prescribe.

Quorum.

(6) Two members of the Board constitute a quorum.

Majority to govern.

(7) In all proceedings of the Board the votes of the majority of the members govern.

Questions referred to the full Board.

(8) At any meeting of the Board where only two of the members are present all questions upon which an agreement cannot be reached shall be referred for decision to a meeting of the full Board.

Officers, clerks and employees.

(9) The Board may, with the approval of the Governor in Council, employ such professional, technical or other officers, clerks and employees as it deems necessary for the proper conduct of its business and fix their remuneration.

SCOPE.

4. No compensation is payable under this Act,
 (a) where a seaman or his dependents are entitled to claim compensation under the *Government Employees Compensation Act* or under any provincial workmen's compensation law;

When compensation not payable. R.S., c. 30.

(b) where a seaman is or his dependents are entitled to claim compensation under the Order in Council of the thirtieth day of April, one thousand nine hundred and forty-two, (P.C. 104/3546), or any statute or law that provides similar benefits.

5. (1) Where an accident happens in respect of which a seaman or his dependents are entitled to claim compensation under the law of any foreign country, they shall be bound to elect whether they will claim compensation under such law or under this Act, and to give notice of such election, and if such election is not made and notice not given it shall be presumed that they have elected not to claim compensation under this Act.

If compensation may be claimed under law of foreign country.

(2) Notice of the election under subsection one of this section shall be given to the Board within three months after the happening of the accident or in case it results in death, within three months after the death or within such longer period as either before or after the expiration of such three months the Board may allow.

Notice of election given to the Board.

(3) No compensation is payable in respect of any accident mentioned in subsection one of this section unless the seaman or his dependents submit to the Board, in a form approved by the Board, a waiver of all claims for compensation under the foreign law referred to in that subsection.

Waiver of all claims.

6. This Act applies to accidents happening within or without Canada.

Application of Act.

COMPENSATION.

7. (1) The employer of a seaman injured by reason of an accident arising out of and in the course of his employment shall pay compensation in the manner and to the extent provided by this Act, except where the injury,

Compensation, how paid.

(a) does not disable the seaman for a period of at least seven days from earning full wages at the work at which he was employed; or

Exceptions.

(b) is attributable solely to the serious and wilful misconduct of the seaman unless the injury results in death or serious disablement.

(2) Where compensation for disability is payable, it shall be computed and be payable from the date of the disability.

Payable from date of disability.

Deductions

8. Except with the approval of the Board the amount of compensation payable under this Act is not subject to any deduction or abatement by reason or on account or in respect of any matter or thing whatsoever save in respect of any sums of money that have been paid by the employer to the seaman on account of the injury received by the seaman, which sum or sums shall be deducted from the amount of the said compensation.

Amount
not to be
assigned,
etc.

9. Except with the approval of the Board the amount of compensation payable under this Act is not capable of being assigned, charged or attached and shall not pass to any other person by operation of law nor shall any claim be set off against it.

Seaman
may not
forego
benefits.

10. It is not competent for a seaman to agree with his employer to waive or to forego any of the benefits to which he or his dependents are or may become entitled under this Act and every agreement to that end shall be absolutely void.

Claims to
be heard
by the
Board.

11. No action lies for the recovery of compensation payable under this Act but all claims for compensation shall be heard and determined by the Board.

Right to
compensation
in lieu
of all other
rights.

12. The right to compensation provided by this Act is in lieu of all rights and rights of action, statutory or otherwise, to which a seaman or his dependents are or may be entitled against the employer of such seaman for or by reason of any accident happening to him while in the employment of such employer, and no action in respect thereof lies.

Board to
decide
right to
compensation.

13. Any party to an action may apply to the Board for adjudication and determination of the question of the plaintiff's right to compensation under this Act, or as to whether the action is one the right to bring which is taken away by this Act and such adjudication and determination is final and conclusive.

Exclusive
jurisdiction
of the
Board.

14. The Board has exclusive jurisdiction to examine into, hear and determine all matters and questions arising under this Act and as to any matter or thing in respect of which any power, authority or discretion is conferred upon the Board, and the action or decision of the Board thereon is final and conclusive and is not open to question or review in any court, and no proceedings by or before the Board shall be restrained by injunction, prohibition or other process or proceeding in any court or be removable by certiorari or otherwise into any court.

15. Nothing in section fourteen of this Act prevents the Board from reconsidering any matter that has been dealt with by it or from rescinding, altering or amending any decision or order previously made, all of which the Board has authority to do.

Reconsideration and amendment.

16. In any matter or thing arising under this Act the Board has the power of summoning before it any witnesses, and of requiring them to give evidence on oath, or on solemn affirmation if they are persons entitled to affirm in civil matters, and orally or in writing, and to produce such documents and things as the Board deems requisite and the Board has the same power to enforce the attendance of witnesses and to compel them to give evidence as is vested in any court of record in civil cases.

Witnesses and documents.

17. The decision of the Board shall be upon the real merits and justice of the case and it is not bound to follow strict legal precedent.

Board to decide upon real merits.

18. The decisions and findings of the Board upon all questions of law or fact are final and conclusive.

Decisions final.

19. The Board may award such sum as it may deem reasonable to the successful party to a contested claim for compensation or to any other contested matter as compensation for the expenses he has been put to by reason of or incidental to the contest, and an order of the Board for the payment by any employer of any sum so awarded when filed in the manner provided by section twenty of this Act becomes a judgment of the court in which it is filed and may be enforced accordingly.

Board may award sum deemed reasonable.

20. An order of the Board for the payment of compensation by an employer or any other order of the Board for the payment of money made under the authority of this Act or a copy of such order certified by the Secretary or other person duly authorized by the Board to be a true copy, may be filed with the clerk of the county or district court of the county or district in which the employer resides or carries on business or if the employer resides or carries on business in the province of Quebec, with the clerk of the Superior Court of Quebec, and may be enforced as a judgment of that court.

Order enforced as a judgment of the court.

21. (1) Where a seaman is not a resident of Canada and by the law of the place or country in which he resides compensation in respect of accidents is payable and an accident happens in respect of which he is entitled under this Act to receive compensation for permanent total disability or permanent partial disability, then notwithstanding anything

If seaman not a resident of Canada.

in this Act the amount of compensation payable under this Act shall not exceed the amount of compensation that would be payable had the accident happened in the place or country in which he resides.

Where dependent not a resident of Canada.

(2) Where a dependent of any seaman is not a resident of Canada he shall not be entitled to compensation under this Act unless by the law of the place or country in which he resides the dependents of a seaman to whom an accident happens in such place or country if resident in Canada would be entitled to compensation and where such dependents would be entitled to compensation under such law the compensation to which the non-resident dependent is entitled under this Act shall not be greater than the compensation payable in the like case under that law.

Discretion of the Board.

22. Notwithstanding section twenty-one of this Act such compensation or such sum in lieu of compensation may be awarded to any seaman who is not a resident of Canada or any such non-resident dependent as the Board may deem proper but such compensation or sum in lieu of compensation shall not in any case exceed the amount of compensation provided under this Act.

If entitled to action against other person.

23. (1) Where an accident happens to a seaman arising out of and in the course of his employment under such circumstances as entitled him or his dependents to an action against some person other than his co-employees, his employer, the servants or mandatories of his employer, the seaman or his dependents if entitled to compensation under this Act may claim such compensation or may bring such action.

If smaller amount collected.

(2) Where an action is brought and less is recovered and collected than the amount of the compensation to which the seaman or his dependents are entitled under this Act the difference between the amount recovered and collected and the amount of such compensation shall be payable as compensation to such seaman or his dependents.

Employer subrogated.

(3) Where the seaman or his dependents elect to claim compensation under this Act the employer is subrogated to the rights of the seaman or his dependents and may maintain an action in his or their names or in the name of the employer against the person against whom the action lies.

Notice of election.

(4) Notice of the election shall be given to the employer within three months after the happening of the accident or in case it results in death within three months after the death or within such longer period as either before or after the expiration of such three months the Board may allow.

No right of action against employer subject to Act.

(5) No seaman entitled to compensation under this Act or the dependents of such seaman have a right of action against an employer who is subject to this Act.

24. (1) Subject to subsection four of this section, compensation shall not be payable unless, When compensation not payable.

(a) notice of the accident is given as soon as practicable after the happening of it and before the seaman has voluntarily left the employment in which he was injured, and

(b) the claim for compensation is made within six months from the happening of the accident or in case of death within six months from the time of death.

(2) The notice shall give the name and address of the seaman and is sufficient if it states in ordinary language the cause of the injury and where the accident happened. Contents of notice.

(3) The notice may be served by delivering it at or sending it by registered post addressed to the place of business or the residence of the employer, or where the employer is a body of persons, corporate or unincorporate, by delivering it at or sending it by registered post, addressed to the employer at the office or if there are more offices than one at any of the offices of such body of persons. Service of notice.

(4) Failure to give the prescribed notice or to make such claim or any defect or inaccuracy in a notice shall not bar the right to compensation if in the opinion of the Board the employer was not prejudiced thereby or it appears that the claim for compensation is a just one and ought to be allowed. Failure to give notice.

NOTICE OF ACCIDENT.

25. (1) Every employer shall, unless relieved by order of the Board, within sixty days after the happening of an accident to a seaman in his employment by which the seaman is disabled from performing his duties or which necessitates medical aid, notify the Board in writing, of the Employer to give notice.

(a) happening of the accident and its nature,

(b) time of the accident,

(c) name and address of the seaman,

(d) place of the accident, and

(e) medical aid received by the seaman following the accident,

and shall furnish such further information respecting any accident or claim to compensation as the Board may require.

(2) The Board may by order relieve any employer from compliance with the provisions of subsection one of this section to the extent provided in such order. Board may relieve employer.

(3) Every person who contravenes or fails to comply with subsection one of this section is guilty of an offence and is liable on summary conviction to a fine not exceeding five hundred dollars, or to imprisonment for a term not exceeding twelve months, or to both such fine and such imprisonment. Failure to comply. Penalty.

Proceedings
with
consent
of Board.

(4) No proceedings shall be taken against any person under this section without the consent of the Board.

MEDICAL EXAMINATION.

Medical
examination
of seaman.

26. (1) A seaman who claims compensation, or to whom compensation is payable under this Act shall, if so required by his employer, submit himself for examination by a duly qualified medical practitioner provided by the employer and shall, if so required by the Board, submit himself for examination by a medical referee.

In
accordance
with the
Act.

(2) A seaman is not required at the request of his employer to submit himself for examination otherwise than in accordance with this Act.

Costs to
be paid
by
employer.

(3) The cost of any examination made pursuant to subsection one of this section and the cost of any reference under section twenty-seven of this Act shall be paid by the employer.

Board
may refer
matter to a
medical
referee.

27. (1) Where a seaman has upon the request of his employer submitted himself for examination, or has been examined by a duly qualified medical practitioner selected by himself, and a copy of the report of the medical practitioner as to the seaman's condition has been furnished in the former case by the employer to the seaman and in the latter case by the seaman to the employer the Board may, on the application of either of them or of its own motion, refer the matter to a medical referee.

Certificate
of medical
referee.

(2) The medical referee to whom a reference is made under subsection one of this section or who has examined the seaman by the direction of the Board under subsection one of section twenty-six of this Act shall certify to the Board as to the condition of the seaman and his fitness for employment, specifying where necessary the kind of employment, and if unfit, the cause and degree of such unfitness, and his certificate, unless the Board otherwise directs, is conclusive as to the matters certified.

Right
suspended
in case
refusal of
examination.

(3) When a seaman does not submit himself for examination when required to do so under subsection one of section twenty-six of this Act or on being required to do so does not submit himself for examination to a medical referee under that subsection or under subsection one of this section, or in any way obstructs any examination, his right to compensation or if he is in receipt of a weekly or other periodical payment his right to it is suspended until such examination has taken place.

Diminution
or suspension
of
compensation.

(4) The Board may diminish the compensation to which a seaman is entitled, or suspend payment thereof, whenever the seaman persists in dangerous and unsanitary practices imperilling or retarding his cure and whenever

he refuses to submit to such medical treatment as the Board on the advice of the medical referee may deem necessary for his cure.

(5) Subsection four of this section does not apply in the event of the seaman reasonably refusing to submit to surgical aid. In case of reasonable refusal.

REVIEW OF COMPENSATION.

28. Any weekly or other periodical payment to a seaman may be reviewed at the request of the employer or of the seaman, and on such review the Board may put an end to or diminish or may increase such payment to a sum not beyond the maximum prescribed in this Act. Payments may be reviewed.

INSURANCE.

29. (1) Every employer shall cover by insurance or other means satisfactory to the Board, the risks of compensation arising under this Act. Risks of compensation to be covered by insurance.

(2) The Board may give notice in writing to a collector or other chief officer of Customs that the provisions of this section have not been complied with to the satisfaction of the Board in respect of seamen employed on any ship, and thereupon the collector or other chief officer of Customs shall detain that ship until he receives notice from the Board that he may release the ship. Ship may be detained.

SCALE OF COMPENSATION.

30. (1) Where death of a seaman results from an injury the following amounts of compensation shall be paid: Amounts of compensation to be paid.

(a) the necessary expenses of burial of the seaman not exceeding one hundred and twenty-five dollars;

(b) in addition to the sum mentioned in paragraph (a) of this subsection a sum not exceeding one hundred and twenty-five dollars for necessary expenses for transportation and things supplied and services rendered in connection therewith necessitated by the transfer of the body of a seaman from the place of death to the place of interment;

(c) where the expenses of burial of a seaman are paid by an employer under Part IV of the *Canada Shipping Act, 1934*, following any accident in respect of which compensation is payable under this Act, the amount of such expenses shall be deducted from the amount payable under paragraphs (a) and (b) of this subsection; 1934, c. 44.

- (d) where the widow or an invalid husband is the sole dependent, a monthly payment of forty-five dollars;
- (e) where the dependents are a widow or an invalid husband and one or more children, a monthly payment of forty-five dollars with an additional monthly payment of ten dollars to be increased upon the death of the widow or invalid husband to twenty dollars for each child under the age of eighteen years;
- (f) where the dependents are children only, a monthly payment of twenty dollars to each child under the age of eighteen years;
- (g) where the dependents are persons other than those mentioned in paragraphs (d), (e) and (f) of this subsection, a sum reasonable and proportionate to the pecuniary loss to such dependents occasioned by the death, to be determined by the Board.

If no
widow.

(2) Where the seaman leaves no widow or the widow subsequently dies, and it seems desirable to continue the existing household, and an aunt, sister, or other suitable person acts as foster-mother in keeping up such household and maintaining and taking care of the children entitled to compensation in a manner which the Board deems satisfactory, such foster-mother while so doing shall be entitled to receive the same monthly payments of compensation for herself and the children as if she were the widow of the deceased, and in such case the children's part of such payments shall be in lieu of the monthly payments which they would otherwise have been entitled to receive.

Additional
lump sum
of one
hundred
dollars.

(3) In addition to any other compensation provided for, the widow or, where the seaman leaves no widow, the foster-mother, as described in subsection two of this section, shall be entitled to a lump sum of one hundred dollars.

Duration
of payments.

(4) In the case provided for by paragraph (g) of subsection one of this section the payments shall continue only so long as, in the opinion of the Board, it might reasonably have been expected that the seaman, had he lived, would have continued to contribute to the support of the dependents, and in any case under the said clause compensation may be made wholly or partly in a lump sum or by such form of payment as the Board in the circumstances deems most suitable.

Dependent
to whom
seaman
stood
in loco
parentis.

(5) A dependent to whom the seaman stood *in loco parentis* or a dependent who stood *in loco parentis* to the seaman shall be entitled as the Board may determine, to share in or receive compensation under paragraph (e), paragraph (f) or paragraph (g) of subsection one of this section.

Invalid
child.

(6) Compensation shall be payable to an invalid child without regard to the age of such child, and payments to such child shall continue so long as in the opinion of the

Board it might reasonably have been expected that the seaman, had he lived, would have continued to contribute to the support of such child.

(7) Where there are both total and partial dependents the compensation may be allotted partly to the total and partly to the partial dependents.

Allotment
in case of
total and
partial
dependents.

(8) Where the Board is of the opinion that for any reason it is considered necessary or desirable that a payment in respect of a child should not be made directly to its parent, the Board may direct that the payment be made to such person or be applied in such manner as the Board may deem most for the advantage of the child.

Payments
made
to other
persons.

(9) Exclusive of the expenses of burial of the seaman and the lump sum of one hundred dollars referred to in subsection three of this section, the compensation payable as provided by subsection one of this section shall not in any case exceed sixty-six and two-thirds per centum of the average earnings of the seaman mentioned in section thirty-three of this Act, and if the compensation payable under that subsection would in any case exceed that percentage it shall be reduced accordingly, and where several persons are entitled to monthly payments the payments shall be reduced proportionately, provided however, that the minimum compensation shall be;

Maximum
compen-
sation.

(a) where the widow or an invalid husband is the sole dependent a monthly payment of forty-five dollars, or if the seaman's average earnings are less than forty-five dollars per month, the amount of such earnings; and

(b) where the dependents are a widow or an invalid husband and one or more children a monthly payment of fifty-five dollars for the widow or invalid husband and one child irrespective of the amount of the seaman's earnings, with a further monthly payment of ten dollars for each additional child unless the total monthly compensation exceeds the seaman's average earnings in which case the compensation shall be a sum equal to such earnings or fifty-five dollars, whichever is the greater, the share for each child entitled to compensation being reduced proportionately.

31. (1) When a dependent widow marries, the monthly payments to her shall cease, but she is entitled in lieu of them to a lump sum equal to the monthly payments for two years.

If dependent
widow
marries.

(2) Subsection one of this section does not apply to payments to a widow in respect of a child or children.

Not
applicable
to child.

32. Subject to subsection six of section thirty of this Act, a monthly payment in respect of a child shall cease when the child attains the age of eighteen years or dies before attaining such age.

Payment
to cease
when
child
reaches
eighteen.

Permanent
total
disability.

33. Where permanent total disability results from the injury the amount of the compensation shall be a weekly payment during the life of the seaman equal to sixty-six and two-thirds per centum of his average weekly earnings during the previous twelve months if he has been so long employed, but if not then for the period during which he has been in the employment of his employer.

Permanent
partial
disability.

34. (1) Where a permanent partial disability results from the injury the compensation shall be a weekly payment of sixty-six and two-thirds per centum of the difference between the average weekly earnings of the seaman during the twelve months preceding the accident and the average amount which he is earning or is able to earn in some suitable employment or business after the accident and the compensation shall be payable during the lifetime of the seaman.

If not
over
ten per
centum.

(2) Where the impairment of the earning capacity of the seaman does not exceed ten per centum of his earning capacity instead of such weekly payment the Board shall, unless the Board is of opinion it would not be to the advantage of the seaman to do so, direct that such lump sum as may be deemed to be the equivalent of it shall be paid to the seaman.

Impairment
of earning
capacity,
how
estimated.

(3) Where the Board deems it just, the impairment of earning capacity may be estimated from the nature of the injury, having always in view the seaman's fitness to continue the employment in which he was injured or to adapt himself to some other suitable occupation.

Compensa-
tion in
case of
temporary
total
disability.

35. Where temporary total disability results from the injury the compensation shall be the same as that prescribed by section thirty-three of this Act, but shall be payable only so long as the disability lasts.

Temporary
partial
disability

36. Where temporary partial disability results from the injury the compensation shall be the same as that prescribed by section thirty-four of this Act, but is payable only so long as the disability lasts and subsection two of that section applies.

Minimum
compen-
sation.

37. The amount of compensation to which an injured seaman is entitled for temporary total or permanent total disability under this Act shall not be less than twelve dollars and fifty cents per week or, where his average earnings are less than twelve dollars and fifty cents per week, the amount of such earnings, and for temporary partial or permanent partial disability a corresponding amount in proportion to the impairment of earning capacity.

38. (1) Average earnings shall be computed in such a manner as is best calculated to give the rate per week or month at which the seaman was remunerated but not so as in any case to exceed the rate of two thousand five hundred dollars per annum.

Compensation of average earnings.

(2) Where owing to the shortness of the time during which the seaman was in the employment of his employer or the casual nature of his employment or the terms thereof, it is impracticable to compute the rate of remuneration as of the date of the accident, regard may be had to the average weekly or monthly amount which during the twelve months previous to the accident was being earned by a person in the same grade employed at the same work by the same employer, or if there is no person so employed then by a person in the same grade employed in the same class of employment on a ship of the same class.

In case of shortness of employment.

(3) For the purpose of this section the expression "employment by the same employer" means employment by the same employer in the grade in which the seaman was employed at the time of the accident, uninterrupted by absence from work due to illness or any other unavoidable cause.

"Employment by the same employer" defined.

(4) Where the employer was accustomed to pay the seaman a sum to cover any special expense entailed on him by the nature of his employment that sum shall not be reckoned as part of his earnings.

Special expenses not counted.

(5) For the purpose of this Act a War Service Bonus paid to a seaman under the Order in Council of the eighteenth day of April, one thousand nine hundred and forty-four (P.C. 149/2705), shall not be reckoned as part of his earnings.

War Service Bonus not part of earnings.

(6) Where in any case it seems more equitable, the Board may award compensation, having regard to the earnings of the seaman at the time of the accident.

Earnings at time of accident may be considered.

39. (1) In fixing the amount of a weekly or monthly payment regard shall be had to any payment, allowance or benefit that the seaman may receive from his employer during the period of his disability, including any pension, gratuity or other allowance provided wholly at the expense of the employer.

Payments, etc., during disability considered.

(2) No compensation is payable in respect of the period during which the employer is under the *Canada Shipping Act, 1934*, or otherwise, liable for the payment of wages and to defray the expenses of maintenance of the injured seaman.

No compensation if wages paid.

(3) Any sum payable by way of compensation by the owner of a ship under this Act shall be paid in full notwithstanding anything in section six hundred and forty-nine of the *Canada Shipping Act, 1934*.

Compensation to be paid in full.

Fortnightly
or monthly
payments.

40. (1) Wherever the Board deems it advisable the payment of compensation may be made fortnightly or monthly instead of weekly.

In case
of residence
outside of
Canada.

(2) Subject to section twenty-two of this Act where a seaman or dependent is not a resident of Canada or ceases to reside therein the periods of payments may be otherwise fixed or the compensation commuted as the Board may deem proper.

Discontinu-
ance of
compensation
if widow
is a
prostitute.

41. Where it is found by the Board that the widow to whom compensation has been awarded is a common prostitute or is openly living with any man in the relation of man and wife without being married to him, the compensation to such widow may be discontinued or suspended, or such compensation may be diverted in whole or in part to or for the benefit of any other dependent or dependents of the deceased seaman.

Cases
where
compen-
sation
may be
diverted
for benefit
of wife or
children.

42. Where a seaman is entitled to compensation and it is made to appear to the Board that

(a) such seaman is not residing in Canada but his wife or child or children under eighteen years of age are residing therein without adequate means of support and are, or are apt to become a charge upon the municipality where they reside, or upon private charity; or

(b) the seaman although residing in Canada is not supporting his wife and children and an order has been made against such seaman by a court of competent jurisdiction for the support or maintenance of such wife or family, or for alimony,

the Board may divert such compensation in whole or in part from such seaman for the benefit of the wife or children of the said seaman.

If seaman
or dependent
a minor.

43. Where a seaman or a dependent is a minor under the age of twenty-one years or under any other legal disability the compensation to which he is entitled may be paid to such person or be applied in such manner as the Board may deem best to his advantage.

MEDICAL AID.

Seaman
entitled to
medical
aid, etc.

44. (1) Every seaman entitled to compensation under this Act is entitled to such medical, surgical and dental aid, and hospital and skilled nursing services as may be necessary as a result of the injury, and is entitled to such artificial member or members and apparatus and dental appliances and apparatus as may be necessary as a result of the injury and to have the same kept in repair or replaced when deemed necessary.

(2) The medical aid to which a seaman is entitled under subsection one of this section shall be furnished and paid for by his employer.

To be furnished and paid for by employer.

(3) Any question as to the necessity, character and sufficiency of any medical aid furnished or to be furnished may be referred to the Board for a decision.

Question of necessity, etc., may be referred to the Board.

(4) The fees or charges for such medical aid shall not be more than would be properly and reasonably charged to the seaman if himself paying the bill, but shall not, in any case where the seaman is furnished with medical aid in Canada, exceed the fees or charges which would be paid in similar circumstances by the Workmen's Compensation Board of the province in which such medical aid was furnished.

Fees or charges.

(5) Every employer shall at his own expense furnish to any seaman injured in his employment who is in need of it, immediate conveyance and transportation to a hospital, or to a physician, or to the seaman's home within a reasonable limit.

Transportation to hospital.

45. Notwithstanding anything in this Act a seaman entitled to medical aid under Part IV or Part V of the *Canada Shipping Act, 1934*, or any other Act that provides similar benefits, is not entitled to medical aid under this Act during the period and to the extent that medical aid is furnished under the *Canada Shipping Act, 1934*, or such other Act.

Medical aid under one Act only.

1934, c. 44.

46. Every physician, surgeon or hospital official attending, consulted respecting, or having the care of any seaman shall furnish to the employer from time to time such reports as may be required by the employer in respect of such seaman, and may charge for the preparation of such reports reasonable fees as may be agreed upon with the employer or in the absence of an agreement as the Board may approve.

Reports by physician, etc.

RULES AND ORDERS.

47. The Board may make such rules, orders and by-laws as it may deem expedient or necessary for regulating its procedure and for carrying any of the purposes or provisions of this Act into effect.

Board may make rules orders and by-laws.

REPORTS.

48. The Board shall report, from time to time, to the Minister, as he may require.

Reports to the Minister.

COSTS OF ADMINISTRATION.

Costs
chargeable
against
employers.

49. All costs incurred relative to the administration of this Act, including salaries, expenses, fees and commissions, are chargeable against the various employers, apportioned on a basis to be determined by the Board.

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10 GEORGE VI.

CHAP. 59.

An Act to amend the Militia Pension Act.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 133;
1928, c. 35;
1929, c. 6;
1930, c. 32;
1937, c. 12;
1940, c. 12.

1. Paragraph (d) of section two of the *Militia Pension Act*, chapter one hundred and thirty-three of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

“(d) ‘Minister’ means the Minister of National Defence or such other Minister as the Governor in Council may from time to time determine;” “Minister.”

2. Subsection two of section four of the said Act is repealed. Subsection repealed.

3. Section eight of the said Act, as amended by section four of chapter thirty-five of the statutes of 1928, is amended by adding thereto the following paragraphs:—

“(h) Time served on active service in the naval, military or air forces of His Majesty raised in Canada during time of war; and Active service in naval, military or air forces.

“(i) Time served on active service during time of war in any of the naval, military or air forces of His Majesty other than those raised in Canada by any person who, having served on active service in any of the forces of His Majesty during the war that commenced on the tenth day of September, 1939, was appointed to or enlisted in the force on or before the thirty-first day of March, 1946.” Active service in forces other than those raised in Canada.

4. Subsection three of section fourteen of the said Act, as amended by section six of chapter thirty-five of the

statutes of 1928, is amended by adding thereto the following paragraphs:—

Active
service in
forces raised
in Canada.

“(h) Time served on active service in the naval, military or air forces of His Majesty raised in Canada during time of war;

Forces other
than those
raised in
Canada.

“(i) Time served on active service during time of war in any of the naval, military or air forces of His Majesty other than those raised in Canada by any person who, having served on active service in any of the forces of His Majesty during the war that commenced on the tenth day of September, 1939, was appointed to or enlisted in the forces on or before the thirty-first day of March, 1946.”

5. Paragraphs (a), (b), (e) and (f) of section thirty-six of the said Act, as enacted by section ten of chapter thirty-five of the statutes of 1928, and amended by section one of chapter twelve of the statutes of 1940, are repealed and the following paragraphs substituted therefor:—

“force.”

“(a) ‘force’ means the Royal Canadian Navy;”

“officer.”

“(b) ‘officer’ means a commissioned officer, a subordinate officer and a warrant officer of the Royal Canadian Navy;”

“service”,
in the case
of an officer.

“(e) ‘service’, in the case of an officer, shall include:

(i) one-half of the time served in the force while in receipt of unemployed pay or half pay;

(ii) one-half of the time served in the Royal Canadian Naval Reserve or Royal Canadian Naval Volunteer Reserve if he has served at least ten years in the Royal Canadian Navy: Provided, however, that the time to be credited to an officer under this paragraph for service in the Royal Canadian Naval Reserve or Royal Canadian Naval Volunteer Reserve shall in no case exceed ten years: And provided further that if an officer’s pension is increased under the authority of this paragraph, then in addition to the deductions mentioned in this Act, such pension shall be subject to an annual deduction for a number of years equal to the number of years added to his service under the said authority, such deduction to be equivalent to five per centum of the pay which the officer was receiving at the time of his retirement from the force;”

Proviso.

Proviso.

“service”, in
the case of a
man

“(f) ‘service’, in the case of a man, shall not include time served without pay in the force.”

6. The said Act is further amended by adding thereto the following Part:—

"PART V.

"INTERPRETATION.

- "42. (1) In this Part, unless the context otherwise requires, Definitions
- (a) 'child' includes a stepchild and an adopted child; 'child.'
 - (b) 'Civil Service' means all branches or portions of the public service of Canada to which the *Civil Service Superannuation Act* is applicable; "Civil Service." R.S., c. 24
 - (c) 'contributor' means a member of the forces who contributes under this Part to the Consolidated Revenue Fund; "contributor."
 - (d) 'dependant' of a contributor means the widow, father, mother, stepfather, stepmother, brother, sister or child of a contributor who is at the date of the death of the contributor dependent upon the contributor for support; "dependant."
 - (e) 'forces' means, in the case of the naval forces, the Royal Canadian Navy; in the case of the military forces, the Permanent Active Militia, and in the case of the air forces, the Royal Canadian Air Force (Regular), and includes the forces formerly known as the Permanent Militia Corps, permanent staff of the Militia and the Permanent Active Air Force; "forces."
 - (f) 'member of the forces' means any officer, warrant officer, non-commissioned officer or man of the forces excluding an officer appointed temporarily or under a commission for a fixed term; "member of the forces."
 - (g) 'pay and allowances' of a contributor means the pay payable to him by reason of the rank or appointment held by him in the forces and such allowance made by way of compensation for the said rank or appointment as may be fixed for the purposes of this Part by regulation; "pay and allowances."
 - (h) 'regulation' means a regulation made under this Part; and "regulation."
 - (i) 'service' means time served in the forces and includes, "service."
 - (i) time served in the Civil Service or the Royal Canadian Mounted Police;
 - (ii) time served on active service in the naval, military or air forces of His Majesty raised in Canada during time of war;
 - (iii) time served on active service during time of war in any of the naval, military or air forces of His Majesty other than those raised in Canada, by any person who, having served on active service

in any of the forces of His Majesty during the war that commenced on the tenth day of September, 1939, was appointed to or enlisted in the forces on or before the thirty-first day of December, 1948;

- (iv) in the case of any person appointed to or enlisted in the forces on or after the first day of April, 1946, one-fourth of the period of service counted as service in the Non-Permanent Active Militia in respect of Army personnel; as service in the Auxiliary Active Air Force or the Royal Canadian Air Force (Auxiliary) in respect of Air Force personnel; and as service in the Royal Canadian Naval Reserve, the Royal Canadian Naval Volunteer Reserve, or the Royal Canadian Navy (Reserve) in respect of Naval personnel; and
- (v) in the case of any person who elects to become a contributor under this Part, any period which might have been counted as service of the said person under any other Part of this Act.

Voluntary
or com-
pulsory
retirement.

(2) When a member of the forces does not offer to re-engage in the forces upon the expiration of his period of engagement he shall, for the purposes of this Part, be deemed to have retired voluntarily from the forces and when he offers so to re-engage and his offer is refused he shall be deemed to have been retired compulsorily from the forces.

Retirement
by reason of
misconduct.

(3) A contributor shall for the purposes of this Part be deemed to have been retired by reason of misconduct if,

- (a) in the case of an officer,
 - (i) he is cashiered or dismissed from the forces by sentence of a court-martial;
 - (ii) he is deprived of his commission or warrant by reason of misconduct or by reason of conviction by a civil court;
 - (iii) he is called upon to retire or to resign his commission or warrant by reason of misconduct; or
 - (iv) he tenders his resignation to avoid trial on charges involving misconduct and his resignation is accepted; and
- (b) in the case of a member of the forces other than an officer,
 - (i) he is discharged or dismissed from His Majesty's service by sentence of a court-martial; or
 - (ii) he is discharged by reason of conviction by a civil court or a court-martial, or in the naval forces, is dismissed.

“APPLICATION.

- “43. This Part applies to every member of the forces Application
of this Part.
 (a) who was not a member of the forces on the thirty-first day of March, 1946, and who was or is appointed to or enlisted in the forces after the said day, or
 (b) who was appointed to or enlisted in the forces on or before the said day and was still in the forces on the said day and who elects to become a contributor under this Part on or before the thirty-first day of March, 1948.”

“CONTRIBUTIONS.

- “44. (1) Every person to whom this Part applies shall, Contribution
to C.R.F.
 by reservation from his pay and allowances, contribute to the Consolidated Revenue Fund the following amounts,
 (a) while in receipt of pay and allowances of twelve hundred dollars per annum or less, five per centum thereof;
 (b) while in receipt of pay and allowances over twelve hundred dollars and not over fifteen hundred dollars per annum, five and one-half per centum thereof but not in excess of an amount which would reduce the remainder of his pay and allowances to a rate per annum of eleven hundred and forty dollars; or
 (c) while in receipt of pay and allowances over fifteen hundred dollars per annum, six per centum thereof but not in excess of an amount which would reduce the remainder of his pay and allowances to a rate per annum of fourteen hundred and seventeen dollars and fifty cents;
 but no such contribution shall be made in respect of a period of service in excess of thirty-five years.

(2) Where a person becomes a contributor or where the pay and allowances of a contributor are increased, if the date in respect of which he becomes a contributor or the increase is made effective, is a date prior to the date on which the appointment or increase is certified or approved, the said contributor shall contribute to the Consolidated Revenue Fund an amount equal to, or an amount which, together with the contributions, if any, made by him under this Part during the period between the said effective date and the said date of certification or approval, will equal, the amount which he would have contributed under this section by reservation from his pay and allowances if the appointment or increase had been certified or approved on the date it was made effective. From
effective date
of appoint-
ment or
increase

Election to contribute for service prior to becoming a contributor.

R.S., c. 24.
R.S., c. 160.

Amount of contributions.

Contribution may be made in one sum or by instalments.

Retirement before instalments paid in full.

"45. (1) Any contributor may within one year after he becomes a contributor elect to contribute under this Part in respect of the whole or any part of his service prior to becoming a contributor for which he has not contributed under this Part or under any other Part of this Act or the *Civil Service Superannuation Act* or the *Royal Canadian Mounted Police Act*, other than Part IV.

(2) The contributions required under this section in respect of the whole of the service of a contributor prior to the time he became a contributor for which he has not contributed shall be an amount equal to that which he would have contributed had he during the said service made contributions under this Part in the manner and at the relevant rates set out in subsection one of section forty-four of this Act together with simple interest at the rate of four per centum per annum up to the time of his election and the contribution required in respect of any part of the said service shall be that proportion of the said amount which the said part is of the whole of the said service.

(3) A contribution made under this section or under subsection two of section forty-four of this Act may be made in one sum or by instalments of equivalent value payable by reservation from pay and allowances or otherwise, for life, or for a period of years or for life whichever is the shorter, the said instalments to be computed on such basis as to mortality and interest as the Governor in Council may by regulation prescribe.

(4) Where a contributor who is contributing by instalments in respect of prior service under this section, retires before payment of the said instalments in full, he shall be deemed to have contributed in respect of the said service for which he elected to contribute and the remaining instalments shall be reserved out of any pension or retiring allowance, or the equivalent present value thereof shall be deducted from any gratuity, granted under this Part on his said retirement.

"PENSIONS, ALLOWANCES AND GRATUITIES.

Pensions and allowances.

Contributor compulsorily retired after twenty years service.

Contributor, other than officer, retiring after twenty-five years service.

"46. The Governor in Council may grant

(a) to a contributor who has served in the forces for twenty years or upwards and who is compulsorily retired for any reason other than misconduct or inefficiency, an annual pension;

(b) to a contributor other than an officer who has served in the forces for twenty-five years or upwards and who voluntarily retires from the forces, otherwise than by reason of misconduct, at the end of a period of engagement or re-engagement, an annual pension;

- (c) to a contributor other than an officer who has served in the forces for twenty years and less than twenty-five years and who voluntarily retires from the forces otherwise than by reason of misconduct at the end of a period of engagement or re-engagement, three-fourths of the annual pension which might have been granted to him if he had been compulsorily retired for any reason other than misconduct or inefficiency together with one-twentieth of the said annual pension for each year by which his period of service exceeds twenty years:
- Contributor, other than officer, who has served between 20 and 25 years, retiring voluntarily.
- (d) to a contributor who has served in the forces for ten years or upwards but less than twenty years
- Contributor having served ten years or upwards but less than twenty years.
- (i) who becomes totally and permanently disabled so that he is thereby rendered incapable of pursuing continuously any substantially gainful occupation, an annual pension;
- (ii) who served on active service in any of His Majesty's forces during the war that commenced on the tenth day of September, 1939, and who was not in the forces on the first day of June, 1944, and who is appointed to or enlisted in the forces on or before the thirty-first day of December, 1948, and who is compulsorily retired for any reason other than misconduct or inefficiency, an annual pension;
- (iii) who is compulsorily retired from the forces to promote economy or efficiency otherwise than by reason of his misconduct or inefficiency in the performance of his duties, an annual retiring allowance equal to two-thirds of the pension which might have been granted to him if he had become disabled at the time of his retirement until he attains the age of sixty-five years and thereafter to the said pension;
- (e) to a contributor who has served in the forces for ten years or upwards, and who is retired by reason of his inefficiency in the performance of his duties, an annual retiring allowance equal to one-half of the pension which might have been granted to him if he had become disabled at the time of his retirement until he attains the age of sixty-five years and thereafter to two-thirds of the said pension;
- Retirement by reason of inefficiency.
- (f) to a contributor who has served in the forces less than ten years and who becomes disabled or otherwise incapable of performing the duties of his rank or who is retired to promote economy and efficiency, a gratuity not exceeding one month's pay and allowances for each year of his service;
- Contributor who has served less than ten years.

Withdrawal
allowance.

(g) to a contributor, who at any time for any reason other than those provided in the preceding paragraphs of this section, retires either voluntarily or by dismissal or removal, a withdrawal allowance payable in one sum equal to his total contributions under this Part without interest;

Annual
allowance
to widow of
contributor
with ten years
service.

(h) to a widow of a contributor who has served in the forces for ten years or upwards and who dies while a member of the forces or while in receipt of an annual pension or retiring allowance under this Part, an annual allowance until remarriage equal to one-half of the pension which might have been granted to the contributor if he had become totally disabled as aforesaid at the date of his death or of his retirement, as the case may be;

Allowance to
children of
contributor
with ten years
service.

(i) to each child of a contributor who has served in the forces for ten years or upwards and who dies while a member of the forces or while in receipt of an annual pension or retiring allowance, an annual allowance payable until the child reaches the age of eighteen years, equal to one-fifth of the allowance which may be granted to a widow of the contributor in like circumstances but not in excess of three hundred dollars per annum and in the case of a child who has lost both parents by death, the allowance may be increased by the Governor in Council to twice the said amount but not in excess of six hundred dollars per annum: Provided that the total amount of the allowance to the children of a contributor shall not exceed the amount of an allowance which might be granted to a widow of a contributor in like circumstances and that the total amount of the allowance to the widow and children shall not exceed three-fourths of the annual pension which might have been granted to a contributor if he had become totally disabled as aforesaid at the time of his death or his retirement, as the case may be;

Proviso.

Allowance
to dependent
children of
contributor
with ten years
service.

(j) to the dependent children of a contributor who served in the forces for ten years or upwards and who dies while in receipt of an annual pension or retiring allowance, although the said children have attained the age of eighteen years, if the aggregate amount paid to the contributor or to his widow or children, if any, by way of allowances or gratuities under the preceding paragraphs of this section does not exceed the total amount of his contributions under this Part without interest, a gratuity payable in one sum equal to the difference between the said aggregate amount and the said total amount, the said gratuity to be payable in accordance with regulations;

(k) to the widow of a contributor who has served in the forces less than ten years and who dies while in the forces or if the contributor leaves no widow, to his children under eighteen years of age at his death, a gratuity not exceeding one month's pay and allowances for each year of his service;

Gratuity to widow of contributor with less than ten years service.

(l) to the dependants of a contributor who dies while in the forces and leaves no widow or children to whom an allowance may be granted under the preceding paragraphs of this section, a gratuity not exceeding the amount of his contributions under this Part without interest, the said gratuity to be payable in accordance with regulations; or

Gratuity to dependants of contributor with less than ten years service.

(m) to the legal representative of a contributor who dies while in the forces and leaves no widow, children or dependents to whom an allowance or gratuity may be granted under the preceding paragraphs of this section, or to such other person as the Treasury Board may designate, a gratuity not exceeding the amount of his contributions under this Part without interest.

Gratuity to legal representative.

"47. (1) Except as herein otherwise provided an annual pension granted under the last preceding section shall be one-fiftieth of the average pay and allowances received by the contributor during the last six years of his service multiplied by the number of years of his service not exceeding, however, thirty-five years.

Amount of pension, how calculated.

(2) If the average pay and allowances for the period fixed by this Part for the purpose of computing the pension of a contributor is less than the average pay and allowances for any like period during the contributor's service, the contributor or his widow or children under the age of eighteen years, as the case may be, shall be entitled to receive in addition to a pension or allowance under this Part a refund of the contributions made in respect of the excess of his pay and allowances during any like period over his pay and allowances for the period so fixed and the Governor in Council on the recommendation of the Treasury Board may by regulation determine the basis of such refund in any case or class of cases, and where the contributor has died without receiving the refund, the person or persons amongst the surviving widow and children, or children only, of the contributor to whom it shall be paid, and if to more than one of them, the manner in which it shall be apportioned.

Average pay and allowances for period fixed by this Part.

"48. (1) All service of a contributor, whether or not the service has been continuous, in respect of which the contributor has at any time made contributions under this Part or under any other Part of this Act or under the *Civil*

Only contributory service to count.

R.S., c. 24.
R.S., c. 160.

Exception.

If service in the forces counted as service for the purpose of a pension.

Service of a contributor, where contributions have been refunded may be counted.

Service as an Officer may be counted.

Service Superannuation Act or the *Royal Canadian Mounted Police Act*, other than Part IV thereof, which contributions have not previously been repaid to him by way of withdrawal allowance, gratuity or otherwise, may, on his retirement or death, be counted for the purpose of computing any pension, allowance or gratuity under this Part but, except as provided by subsections two, three and four of this section, no other service may be counted.

(2) Where a person who has elected to become a contributor under this Part has service in the forces which could be counted as service for the purpose of a pension under any other Part of this Act for which he was not required to make any contribution, the whole of the said service may be counted for the purpose of computing any pension, allowance or gratuity under this Part but an amount equal to five per centum of the aggregate pay and allowances received by him during such service shall be deducted from the gratuity, if any, or shall be commuted, on such basis as may be prescribed by regulation, into an annuity in respect of his life commencing at the age when the pension or retiring allowance becomes payable and the amount of the annual payment of such annuity shall be deducted from the payments of pension or retiring allowance, but the person to whom the pension or allowance is payable may, at any time after the pension or allowance becomes payable, make good in one payment the value of the said deductions which would be made thereafter under this subsection from the said pension or allowance.

(3) The Governor in Council may by regulation provide that the service of a contributor for which he made contributions under any Part of this Act or under the *Civil Service Superannuation Act* or the *Royal Canadian Mounted Police Act*, other than Part IV thereof, which contributions have been refunded to him by way of a withdrawal allowance, gratuity or otherwise, may be counted for the purpose of computing any pension, allowance or gratuity under this Part to such extent and on such conditions and upon the making of such contributions as may be prescribed by regulation.

(4) Where a contributor had, prior to becoming a contributor, served as an officer in the forces temporarily or under a commission for a fixed term, his service in the forces prior to becoming a contributor may be counted for the purpose of computing any pension, allowance or gratuity under this Part if he repays any gratuity received by him in respect of such service and he makes the contributions required by this Part in respect of such service and the Governor in Council may by regulation prescribe the manner in which the said refund and contributions may be made.

"49. The annual pensions and allowances provided for by this Part shall, unless otherwise provided by regulation under this Part, be payable in equal monthly instalments and unless otherwise specified in this Part shall continue during the lifetime of the recipient: Provided that the Governor in Council on the recommendation of the Treasury Board may by regulation authorize the payment of an annual pension or allowance to the last day of the month in which the recipient dies.

Annual allowances how payable.

Proviso.

"50. (1) No pension, allowance or gratuity shall be granted to or in respect of a contributor under this Part unless the Treasury Board reports that the granting thereof is authorized under this Part and the Treasury Board on the advice of the Minister reports in addition that the granting of the pension, allowance or gratuity is in the public interest.

Report by the Treasury Board.

(2) Where a contributor is retired by reason of misconduct, the fact of such retirement and the circumstances thereof shall be reported to a Board of Officers appointed by the Minister to be known as the Pensions and Claims Board.

Contributor retired for misconduct.

(3) If the Pensions and Claims Board after investigation of the circumstances surrounding any retirement reported to it under subsection two of this section reports to the Minister that it is in the public interest by reason of good and faithful service rendered by the contributor in the forces prior to the time of the misconduct, to grant a pension, allowance or gratuity, the Minister may recommend accordingly to the Treasury Board and the Governor in Council may on the report of the Treasury Board in such case, notwithstanding anything contained in this Part, grant a pension, allowance or gratuity to the contributor in the same manner as if the contributor had been compulsorily retired by reason of his inefficiency in the performance of his duties.

Pensions. Report by Pensions and Claims Board to Minister.

Minister may recommend grant of a pension, etc.

"51. (1) No allowance shall be granted to the widow or any child of a contributor under this Part

No allowance to widow or child in certain cases.

(a) if the person to whom it is proposed to grant the allowance is in the opinion of the Treasury Board unworthy of it;

(b) if the contributor was over sixty years of age at the time of his marriage; or

(c) if the contributor dies within one year after his marriage unless the Treasury Board is satisfied that he was in good health at the time of his marriage and that there are no other objections to the granting of the allowance:

Provided, however, that a breach by the contributor of the conditions as to marriage prescribed by this subsection

Proviso.

shall not prejudice the right to an allowance of a child of an earlier marriage of the contributor.

If contributor
twenty years
older than
wife.

(2) If the contributor marries and if his age exceeds that of his wife by twenty years or upwards the allowance to the wife under this Part shall be reduced by such an amount as the Governor in Council may by regulation prescribe.

Allowance
discontinued
for unworthi-
ness.

(3) An allowance to a widow or child under this Part shall be suspended or discontinued if, in the opinion of the Treasury Board, the widow or child becomes unworthy of it.

Retirement
compulsory.

"52. (1) Retirement from the forces shall be compulsory on every contributor to whom a pension or a retirement allowance is offered, but such offer shall not be considered as implying any censure on the person to whom it is made, nor shall any person be considered as having a right to such an allowance, but it shall be granted only in consideration of good and faithful service during the period in respect of which it is calculated.

Dismissal or
removal.

(2) Nothing contained in this Part shall be understood as impairing or affecting the authority of the Governor in Council or the Minister to dismiss or remove any contributor from the forces.

Regulations
by Governor
in Council.

"53. The Governor in Council may, on the recommendation of the Treasury Board, make regulations,

(a) prescribing the rates of allowances in respect of any rank which shall constitute part of pay and allowances of the rank for the purposes of this Part;

(b) prescribing the method of computation of pension and retiring allowances authorized by this Part;

(c) prescribing the conditions on which the compensation of a member of the forces who is seconded from the force of which he is a member may be deemed to be pay and allowances for the purpose of paragraph (g) of subsection one of section forty-two of this Act;

(d) prescribing the cases in which annual pensions or other allowances provided for by this Part shall be payable otherwise than in monthly instalments;

(e) prescribing the nature and form of the accounts to be kept of income and disbursements under this Part and of the statement to be laid before Parliament by the Minister;

(f) providing for the transfer to the account set up under this Part of amounts, if any, credited in respect of contributions of the contributor under this Part made under any other Part of this Act or under the *Civil Service Superannuation Act* or the *Royal Canadian Mounted Police Act*;

(g) prescribing whether and to what extent and under what conditions any duly authorized period of absence

R.S., c. 24,
R.S., c. 160.

from duty without pay shall be counted as service for the purpose of computing allowances under this Part and the pay and allowances which a contributor on such leave of absence without pay shall be deemed to have been in receipt of for the purpose of computing contributions and average pay and allowances under this Part;

(h) prescribing the extent to and manner in which a pension or retiring allowance may be continued or discontinued to a contributor who after retirement from the forces is again appointed to or enlisted in the forces or in the public service of Canada and the counting of such additional service for the purpose of an additional allowance; and

(i) for any other purpose deemed necessary to give effect to the terms of this Part.

“54. (1) Where a pension, allowance or gratuity is payable under this Part to a contributor, if he has deserted his wife or children and left her or them without means of support, or if he is incapable of managing his own affairs, or if for any other reason the Treasury Board deems it advisable so to do, the Treasury Board may direct that the pension, allowance or gratuity or any part thereof be paid to such person or persons as it deems advisable.

Treasury Board may direct payment in certain cases.

(2) Where a contributor to whom a pension or allowance is being paid under this Part is convicted of an indictable offence, committed by him while in the forces, if it appears to the Treasury Board that the commission of the offence constituted a failure by the contributor to render good and faithful service while in the forces, the Treasury Board may direct that payment of the allowance be discontinued or that the whole or any part thereof be paid to persons dependent upon the contributor for support.

Treasury Board may discontinue payment in certain cases.

(3) Where the Treasury Board makes any direction under this section, if the contributor claims that the direction was not warranted by this section and gives notice of his claim to the Minister of Justice within thirty days after being notified of the direction, the Minister of Justice shall refer the claim to the Exchequer Court of Canada for determination as to whether the direction was so warranted.

Appeal.

“55. (1) The moneys received under the provisions of this Part shall form part of the Consolidated Revenue Fund and the moneys payable under the said provisions shall be paid out of the Consolidated Revenue Fund.

Moneys part of Con. Rev. Fund.

(2) There shall be kept a Special Account in the Consolidated Revenue Fund to be known as the Permanent Services Pension Account, of all moneys received or paid as provided in subsection one of this section and there shall be added to the said Account annually an amount rep-

Permanent Services Pension Account.

resenting interest, at such rate and calculated in such manner as the Governor in Council may by regulation prescribe, on the amount to the credit of the Account.

Income Tax
returns.

“56. Every contributor shall be entitled, in making a return of his income for purpose of taxation on or in respect of income under any Act of the Parliament of Canada, to deduct from his pay and allowances the amount of the contributions reserved from his pay and allowances during the taxable year and paid into the Consolidated Revenue Fund under the provisions of this Part.

Contributions
deducted.

Annual
statements
to
Parliament.

“57. The Minister shall lay before Parliament within fifteen days after the commencement of each session thereof

- (a) a statement of all pensions, allowances and gratuities granted during the last fiscal year under this Part giving the name and rank of each person pensioned or retired, his pay and allowances, age and length of service, the pension, allowance or gratuity granted to him on retirement, the cause of his retirement and, whether the vacancy has been subsequently filled and if so whether by promotion or by new appointment and the pay and allowance of the new incumbent;
- (b) a statement of all allowances or gratuities granted to widows, children or other dependants of the contributors under this Part during the said year showing the name, age and sex of each person to whom any such allowance or gratuity was granted; and the name, age at death, pay and allowances and length of service of a contributor to whose widow, children or other dependents the allowance or gratuity was granted, and
- (c) a statement showing the amount received as contributions and the amount paid as pensions, allowances or gratuities during the said year under this Part together with such further information as may be prescribed by the Governor in Council by regulation under this Part.

Transfer of
contributions.

“58. Where a member of the forces elects to become a contributor under this Part he shall thereupon be deemed to have waived his right to any payment under any other Part of this Act and the amount of any contributions which he had made under any Part of this Act shall be transferred to the Permanent Service Pension Account kept under this Part and shall be deemed to be the contribution required under this Part in respect of the service for which such contributions were made.”

10 GEORGE VI.

CHAP. 60.

An Act to amend The National Emergency Transitional Powers Act, 1945.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section six of *The National Emergency Transitional Powers Act, 1945*, chapter twenty-five of the statutes of 1945 (second session), is repealed and the following substituted therefor:—

“6. (1) Subject as hereinafter provided, this Act shall expire on the thirty-first day of December, one thousand nine hundred and forty-six, if Parliament meets during November or December, one thousand nine hundred and forty-six, but if Parliament does not so meet it shall expire on the sixtieth day after Parliament first meets during the year one thousand nine hundred and forty-seven or on the thirty-first day of March, one thousand nine hundred and forty-seven, whichever date is the earlier: Provided that, if at any time while this Act is in force, addresses are presented to the Governor General by the Senate and House of Commons respectively, praying that this Act should be continued in force for a further period, not in any case exceeding one year, from the time at which it would otherwise expire and the Governor in Council so orders, this Act shall continue in force for that further period. Continuation.

(2) Section nineteen of the *Interpretation Act* shall apply upon the expiry of this Act as if this Act had then been repealed.” Application of s. 19 of R.S., c. 1.

10 GEORGE VI.

CHAP. 61.

An Act to amend The National Housing Act, 1944.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1944-45, c. 46;
1945 (2nd
Sess.) c. 26.

1. Section two of *The National Housing Act, 1944*, chapter forty-six of the statutes of 1944-45, as amended by sections one to eight of chapter twenty-six of the statutes of 1945 (second session), is further amended by adding thereto, immediately after paragraph five A thereof, the following paragraph:—

“(5B) ‘Corporation’ means the Central Mortgage and Housing Corporation established by *The Central Mortgage and Housing Corporation Act*;”

“Corporation”.
1945 (2nd
Sess.), c. 15.

2. Paragraph six of section two of the said Act, as enacted by section two of chapter twenty-six of the statutes of 1945 (second session), is repealed and the following substituted therefor:—

“(6) ‘cost of construction’ means the aggregate of the cost or appraised value of the land, whichever is the lesser, actual expenditure for building, and the architectural, legal and other expenses and carrying charges necessary to complete the house or housing project, including in the case where work is done by the owner, such amount as the Corporation may fix as the value of the said work, and in the case where a loan is made to a builder, land development costs and carrying charges: Provided that in the case of land acquired by gift or devise, the appraised value of the said land shall be taken;”

“cost of construction.”

Proviso.

3. Paragraph nine of section two of the said Act is repealed and the following substituted therefor:—

“(9) ‘economic rental of a family housing unit’ means an annual rental at the rate of twelve per centum of the cost of construction of the family housing unit;”

“economic rental of a family housing unit.”

4. Paragraph twenty of section two of the said Act, as enacted by section three of chapter twenty-six of the statutes of 1945 (second session), is repealed and the following substituted therefor:—

“housing
project.”

“(20) ‘housing project’ means a project consisting of one or more one-family dwellings, or one or more multiple-family dwellings or a combination of one-family and multiple-family dwellings, together with any public space, recreational facilities and commercial space and buildings appropriate to the project;”

5. Paragraphs twenty-four and twenty-five, as enacted by sections four and five, respectively, of chapter twenty-six of the statutes of 1945 (second session), twenty-six and twenty-seven, as enacted by section six of chapter twenty-six of the statutes of 1945 (second session), of section two of the said Act are repealed and the following substituted therefor:—

“limited-
dividend
housing
company.”

“(24) ‘limited-dividend housing company’ means a company incorporated to construct, hold and manage a low-rental housing project and the dividends payable by which are limited by the terms of its charter or instrument of incorporation to five per centum per annum or less, and includes;

(i) an institutional housing corporation incorporated to construct, hold and manage a low-rental housing project and the dividends payable by which are limited by the terms of its charter or instrument of incorporation to five per centum per annum or less, and

(ii) an institutional holding company incorporated for the purpose of holding only the shares of one or more such institutional housing corporations;

“low rental
housing
project.”

“(25) ‘low-rental housing project’ means a housing project undertaken to provide decent, safe and sanitary housing accommodation complying with standards not exceeding those approved by the Corporation, to be leased to families of low income at the economic rental therefor or at a lower rental or to such other persons as the Corporation, under agreement with the owner, may designate, having regard to the existence of a condition of shortage, overcrowding or congestion of housing;

“metro-
politan
area.”

“(26) ‘metropolitan area’ means a city together with one or more adjacent municipalities in close economic relationship with the city;

“Minister,”

“(27) ‘Minister’ means the Minister of Reconstruction and Supply;”

6. Section three of the said Act and the heading “PART I Housing for Home-Owners” immediately preceding the said section are repealed and the following substituted therefor:—

"3. Notwithstanding any restrictions on its power to lend money contained in any other statute or law, any approved lending institution subject to the jurisdiction of Parliament may lend on the security of a first mortgage or hypothec in favour of His Majesty and the lending institution jointly pursuant to the provisions of Parts I, II and III of this Act, an amount not exceeding the maximum proportion of the lending value of a house specified in paragraph (c) of subsection two of section four of this Act or of the lending value of a rental housing project specified in paragraph (b) of subsection two of section eight of this Act, or an amount not exceeding the maximum specified in paragraphs (c) and (d) of subsection two of section fourteen of this Act and to protect the mortgage security, the said lending institution and the Corporation may join in making supplementary joint loans to the borrower and in the taking of such other measures and steps as may be required in accordance with normal mortgage practice, to safeguard the interests of His Majesty and the said lending institution."

Powers of approved lending institution to loan on first mortgage.

7. The said Act is further amended by adding, immediately after section three thereof, the following section:—

"3A. The Corporation may, on behalf of His Majesty, agree with an approved lending institution to pay to such approved lending institution, to meet expenses incurred in the making of joint loans under Parts I, II and III of this Act for the construction of houses on farms or in small or remote communities designated by the Corporation, such amount not exceeding twenty dollars, together with such allowance for necessary travelling expenses incurred by employees or agents of the lending institution in respect of each loan so made by the lending institution as the Corporation may determine, the said allowance to be determined having regard to the distance of the borrower and the land upon which the house is being constructed from the nearest place from which the said loan can be negotiated and supervised by the lending institution."

Contract with approved lending institution in respect to loans and resulting losses for rural housing.

8. Subsection one of section four of the said Act is repealed and the following substituted therefor:—

"PART I.

"HOUSING FOR HOME-OWNERS.

"4. (1) The Corporation may, on behalf of His Majesty and with the approval of the Governor in Council, enter into a contract with an approved lending institution on the terms set out in this section to join with the said institution in the making of loans to assist in the construction of houses."

Corporation may enter into contracts.

9. Paragraphs (a), (b) and (c) of subsection two of section four of the said Act are repealed and the following substituted therefor:—

Terms of
contract.

“(a) a joint loan shall be made only to the person who owns the land, or is a lessee thereof under a long-term lease, and intends to occupy the house or to a builder who intends to sell the house to a person who will own and occupy the house;

(b) a joint loan shall be made only for the purpose of assisting in the construction of a house according to sound standards approved by the Corporation and under such supervision as the Corporation may prescribe;

✓ (c) a joint loan shall not exceed the aggregate of—

(i) ninety-five per centum of the first two thousand dollars of the lending value of the house or any part thereof;

(ii) eighty-five per centum of the amount by which the lending value of the house exceeds two thousand dollars and does not exceed four thousand dollars;

(iii) seventy per centum of the amount by which the lending value of the house exceeds four thousand dollars:

or such lesser proportion of the lending value as the Governor in Council may by regulation prescribe:

Proviso.

Provided that the contract shall provide that the amount of a joint loan shall not exceed an amount equal to the lending value of the house less the value of the work to be done by the owner or lessee as fixed by the Corporation;”

10. Paragraphs (f), (g), (h), (i), (j) and (k) of subsection two of section four of the said Act are repealed and the following substituted therefor:—

Terms of
contract.

“(f) the interest payable to His Majesty on the portion of the joint loan advanced by His Majesty shall be at such rate as is agreed upon between the Corporation and the lending institution and set out in the contract;

“(g) the lending value of any house shall be subject to approval by the Corporation;

“(h) repayment of a joint loan shall be secured by a first mortgage or hypothec on the house and land upon which it is situate in favour of His Majesty and the lending institution jointly except where a joint loan is made to a lessee of land in which case repayment of the joint loan shall be secured by a first mortgage, hypothec or an assignment of the leasehold interest of the lessee and such additional security, assignments, assurances and agreements as may be required by the Corporation in order to safeguard the interests of His Majesty and the lending institution;

“(i) a joint loan shall be for a term not in excess of twenty-five years from the date of completion of the house, except that in the case of a house to be constructed in an area that, in the opinion of the Corporation, is adequately protected by community planning and appropriate zoning restrictions the loan may be for a term exceeding twenty-five years, but not in excess of thirty years;

“(j) a joint loan shall be made on such terms as to payment of principal, interest and taxes, by monthly instalments as may be determined from time to time by the Corporation;

“(k) the amount of a joint loan shall be advanced to the borrower in such instalments during the course of construction of the house as may be determined by the Corporation, except that in the case of a loan made to a builder, such portion of the loan may be withheld or such additional security required until the house has been sold to an owner-occupier as may be specified by the terms on which the loan is made;”

11. Paragraph (m) of subsection two of section four of the said Act is repealed and the following substituted therefor:—

“(m) such other measures will be taken as may be agreed upon between the Corporation and the said lending institution in order to safeguard the interests of His Majesty.” Terms of contract.

12. Paragraph (d) of subsection three of section four of the said Act is repealed and the following substituted therefor:—

“(d) the terms of the trust instrument or the charter or other instrument of incorporation and by-laws of the borrower have been approved by the Corporation and the terms of the said contract shall, subject to subsection four of this section, apply *mutatis mutandis* in respect of any joint loan made pursuant to this subsection.” Contract with trustee or borrower for a co-operative project.

13. The said Act is further amended by adding thereto, immediately after section four thereof, the following sections:—

“**4A.** Notwithstanding sections four and eight of this Act, before a joint loan is made to a lessee the Corporation may enter into such agreement or arrangement with the owner of the land upon which the house or housing project is to be built or with other persons as it deems necessary in order to safeguard the interests of His Majesty.” Corporation to safeguard interests of His Majesty.

Contracts
for houses
to be sold to
prospective
home
owners.
Conditions.

"4B. (1) The Corporation may, on behalf of His Majesty, enter into contracts with builders to encourage the construction of houses to be sold to prospective home owners.

(2) A contract may be entered into under subsection one of this section only with respect to houses the construction of which is assisted by loans made pursuant to this Act and such contract shall provide that,

(a) the builder shall finance the construction of the said houses under the provisions of this Act;

(b) the builder shall offer each of the said houses for sale at a price not in excess of the price fixed in the said contract;

(c) the Corporation shall agree to purchase from the builder within one year from the date of completion thereof at a price fixed in the said contract any house built pursuant to the said contract that remains unsold.

Further con-
ditions.

(3) A contract with a builder entered into under this section may also provide,

(a) that during such period as the Corporation requires the builder shall offer the said houses for sale only to veterans;

(b) that such other things shall be done as the Corporation deems necessary in order to carry out the intent of this section and to safeguard the interests of His Majesty.

"veteran"
defined.

1944-45, c. 51.

(4) For the purpose of this section the expression "veteran" means a person who has been paid or is entitled to be paid a war service gratuity under *The War Service Grants Act, 1944*.

Corporation
may pay
taxes.

(5) When title to real or immovable property becomes vested in the name of the Corporation or of His Majesty pursuant to the terms of a contract entered into under this section, the Corporation may pay to a municipality or other taxing authority an amount equivalent to the taxes which might be levied in respect of the said property or of the interest of the Corporation or of His Majesty therein by the said authority if the said property or interest were not so vested, and may enter into such agreements as may be necessary to give effect to the provisions of this subsection.

Purchases
and pay-
ments
deemed
losses in
respect of
loans.

1945, c.15.
(2nd Sess.)

(6) For the purposes of *The Central Mortgage and Housing Corporation Act* and section seven of this Act, purchases under paragraph (c) of subsection two of this section and payments under subsection five of this section shall be deemed to be losses in respect of loans made under this Part."

14. Sections five and six of the said Act are repealed and the following substituted therefor:—

"5. (1) The Governor in Council may make regulations to define for the purposes of this Act the expression "long-term lease" and to make provision for any matters concerning which he deems regulations are necessary or desirable to carry out the purposes or provisions of this Part and Part III of this Act.

Regulations
by Governor
in Council.

(2) The Corporation may for the purposes of this Part and Part III of this Act:

Powers of
Corporation.

- (a) prescribe the manner in which the cost of construction of a house or of a housing project shall be estimated and by whom and in what manner the appraisal of the value of a house or housing project shall be made;
- (b) prescribe sound standards of construction and the arrangements that shall be made to assure adequate supervision of the construction of a house or of a housing project in respect of which a joint loan is made;
- (c) prescribe the information to be given by an applicant for a joint loan;
- (d) prescribe the manner in which losses sustained in connection with joint loans shall be established; and
- (e) prescribe the circumstances in which it may be appropriate to take a chattel mortgage or other security as security or additional security for a joint loan.

"6. (1) The Corporation may at any time by agreement with an approved lending institution fix and determine the amount of loss in respect of any joint loan whether or not foreclosure or sale proceedings have been taken or concluded.

Determina-
tion of loss in
respect of
joint loan.

(2) In any case where the Minister deems it in the public interest, the Corporation may, on behalf of His Majesty, purchase all the right, title and interest of an approved lending institution in any joint loan or in any security taken for the repayment thereof.

Purchase by
the Crown of
security
taken for
loan.

(3) Where the Corporation has purchased a house pursuant to the terms of a contract entered into under section four B of this Act, it may on behalf of His Majesty purchase all the right, title and interest of an approved lending institution in the joint loan made in respect of the said house or in any security taken for the repayment of the said loan.

Power to
take over
joint loan.

(4) For the purposes of *The Central Mortgage and Housing Corporation Act* and section seven of this Act, purchases under subsections two and three of this section shall be deemed to be losses in respect of loans made under this Part."

Purchases
deemed
losses in
respect of
loans.
1945 (2nd
Sess.), c. 15.

15. Sections eight and nine, as amended by sections eleven to fifteen, of chapter twenty-six of the statutes of 1945 (second session), and section ten of the said Act, are repealed and the following substituted therefor:—

Loans for
low-rental
housing
projects.

Terms of
contract.

"8. (1) The Corporation may, on behalf of His Majesty and with the approval of the Governor in Council, enter into a contract with an approved lending institution on the terms set out in this section, to join with the said institution in the making of loans to assist in the construction of rental housing projects designed to provide housing accommodation to be rented to prospective tenants.

(2) The terms of a contract entered into under this section shall provide that,

(a) a joint loan shall be made only for the purpose of assisting in the construction of the project according to sound standards, approved by the Corporation and under such supervision as may be determined by the Corporation;

(b) the joint loan shall not exceed eighty per centum of the lending value of the project;

(c) the portion of a joint loan advanced by His Majesty shall not exceed twenty-five per centum of the joint loan;

(d) the rate of interest payable by the borrower in respect of a joint loan shall not exceed a rate of four and one-half per centum per annum calculated semi-annually and no other charge in respect of the loan shall be payable by the borrower except as may be determined by the Corporation;

(e) the interest payable to His Majesty on the portion of the joint loan advanced by His Majesty shall be at such rate as is agreed upon between the Corporation and the lending institution and set out in the contract;

(f) the lending value of any project shall be subject to approval by the Corporation;

(g) the joint loan shall be secured by a first mortgage or hypothec on the project or the land and the buildings comprising the project in favour of His Majesty and the said lending institution, and in such classes of cases as may be prescribed by the Corporation, the Corporation may require such additional security by way of chattel mortgage or assignment of rentals or otherwise as the Corporation may deem necessary or desirable in order to protect the interests of His Majesty;

(h) a joint loan shall be for a term not in excess of twenty years from the date of completion of the project, except that in the case of a project to be constructed in an area that in the opinion of the Corporation is adequately protected by community planning and appropriate zoning restrictions the loan may be for a term in excess of twenty years but not exceeding twenty-five years;

(i) a joint loan shall be made on such terms as to payment of principal, interest and taxes by monthly

instalments as the Corporation may from time to time determine;

(j) the amount of the loan shall be advanced to the borrower in such instalments during the course of construction of the project as the Corporation may from time to time determine;

(k) losses sustained as a result of joint loans shall be shared by His Majesty and the lending institution in the proportions of the shares of His Majesty and the lending institution in the said joint loans and that in addition His Majesty shall be liable to pay to the lending institution such amount of the losses of the lending institution sustained as a result of joint loans within any class of joint loans established by agreement, as may be agreed upon, not exceeding, however, fifteen per centum of the aggregate amount of the share of the lending institution in all joint loans within the said class, each said class to be based on the ratio of the joint loans to the lending values or on the location of the projects or on both; and

(l) such other measures will be taken as may be agreed upon between the Corporation and the lending institution to safeguard the interests of His Majesty.

(3) The Corporation may join with two or more approved lending institutions, with each of which it has entered into a contract under this section, in the making of a joint loan and in such case the said contract shall *mutatis mutandis* apply as if the said lending institutions were one institution.

Joint loans with two or more lending institutions.

“9. (1) The Corporation may, on behalf of His Majesty and with the approval of the Governor in Council, make a loan to a limited-dividend housing company for the purpose of assisting in the construction of a low-rental housing project or in the purchase of existing buildings and the land upon which they are situate and their conversion into a low-rental housing project.

Loans to limited dividend housing corporations.

(2) A loan made under the authority of this section shall bear interest at three per centum per annum, shall not exceed ninety per centum of the lending value of the project, shall be for a term not exceeding the useful life of the project to be fixed by the Corporation and in any case not exceeding fifty years from the date of completion of the project and shall be secured by a first mortgage or hypothec upon the project in favour of His Majesty.

Interest amount and term of loan.

Security.

(3) A loan may be made under this section only to a limited-dividend housing company that has entered into a contract with His Majesty on the terms set out in subsection four of this section, to construct a low-rental

Conditions under which loans may be made.

housing project or to convert existing buildings into a low-rental housing project if:

- (a) evidence satisfactory to the Corporation has been furnished of the need for the said project by reason of shortage, over-crowding, congestion or the sub-standard character of existing housing accommodation in the municipality or the metropolitan area in which the said project is to be situated;
- (b) the area in which the project is to be situated has in the opinion of the Corporation been adequately planned;
- (c) zoning regulations are in the opinion of the Corporation sufficient to assure the suitability of the area for the said project throughout the term of the loan and to provide reasonable safeguards for the security of the loan;
- (d) adequate municipal services are available or are to be supplied forthwith to residents of the said area;
- (e) the project for which a loan is requested will provide a sufficient number of family housing units to assure, in the opinion of the Corporation, reasonable economies in the construction or conversion thereof;
- (f) the organization and management of the company are in the opinion of the Corporation such as to assure competent and independent administration in the planning, construction or conversion and operation of the project;
- (g) adequate care has in the opinion of the Corporation, been exercised to assure economical and suitable design and sound construction of a type of project that will assure the minimum practicable expenditures for repairs and maintenance during the term of the loan, and in the case of the conversion of existing buildings, if the cost of conversion is, in the opinion of the Corporation, reasonable;
- (h) the terms of acquisition by the company of the land upon which the project is to be constructed or of the buildings which are to be converted are satisfactory to the Corporation;
- (i) the terms of the contract made by the company with a contractor for the construction of the project or the conversion of the buildings are satisfactory to the Corporation;
- (j) the company, in the opinion of the Corporation, has or is able to provide funds sufficient, when added to the proceeds of the loan made by His Majesty, to pay the entire cost of the construction or conversion and ensure the completion of the project; and
- (k) the powers given to the company and activities or transactions that are permitted by its charter or other

instrument of incorporation are satisfactory to the Corporation.

(4) A contract with a limited-dividend housing company entered into under this section shall provide that:— Terms of contract.

- (a) the maximum ratio between the rentals to be charged and the probable family income of the lessees of each family housing unit shall be such ratio as the Corporation may deem fair and reasonable or shall make such other provision for maintaining the low-rental character of the project as the Corporation may agree to;
- (b) the company may receive contributions to a rent reduction fund from any province, municipality, social agency, trust, or person and shall use such fund solely for the purpose of reducing the rentals that otherwise would be charged;
- (c) the company shall maintain books, records and accounts in a form satisfactory to the Corporation, shall permit the inspection of such books, records and accounts by a representative of the Corporation at any time and shall make such annual or other reports to the Corporation in such form and containing such particulars as the Corporation may require;
- (d) the company shall furnish efficient management of the low-rental housing project, maintain the project in a satisfactory state of repair, and permit representatives of the Corporation to inspect the project at any time;
- (e) the company shall make to the Corporation promptly on the due dates the annual or semi-annual payments required to be made in order to pay the interest on and amortize the loan during the term thereof;
- (f) the amount of surplus earnings to be used or set aside for reserves, maintenance, repairs, possible decline in rentals or other contingencies shall be limited in such manner as may be agreed upon;
- (g) the project or any part thereof shall not be sold or otherwise disposed of without the approval of the Corporation and, if sold or disposed of with the said approval, shall be sold or disposed of in such manner that the shareholders shall not receive more than the return of their investment and the limited dividends, and the surplus of the proceeds of the sale or disposal shall be paid to such person or expended in such manner as is provided in the contract or as the Corporation may direct; and
- (h) the Corporation shall have the right, in the event of the company failing to maintain the low-rental character of the project or otherwise committing a breach of the contract, to declare the unpaid principal of the loan due and payable forthwith or to increase the interest payable thereafter on the unpaid balance of the

said loan to such rate as the Governor in Council may determine.

Contract with limited-dividend housing company, terms.

(5) A contract with a limited-dividend housing company entered into under this section may also provide:

- (a) that the Corporation shall have the right to designate persons other than families of low incomes to whom housing accommodation provided by the project may be leased; and
- (b) for such other measures to be taken by the Corporation and the company as the Corporation may deem necessary or desirable to give effect to the purposes or provisions of this Act.

Loans to borrowers engaged in mining, lumbering, logging, or fishing.

“9A. (1) The Corporation may on behalf of His Majesty, and with the approval of the Governor in Council, make a loan to a borrower engaged in the mining, lumbering, logging or fishing industry, to assist in the construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower.

“borrower” defined.

(2) For the purpose of this section the expression “borrower” means an incorporated company engaged in the mining, lumbering, logging or fishing industry, and includes a company (in this section referred to as a “subsidiary company”) incorporated for the purpose of owning, constructing and managing a housing project all the share capital of which, except directors’ qualifying shares, is owned by an incorporated company (in this section referred to as the “parent company”) engaged in the mining, lumbering, logging or fishing industry.

Interest.

(3) A loan made under this section shall bear interest at the rate of four per centum per annum calculated semi-annually, shall not exceed eighty per centum of the lending value of the project, shall be for a term not exceeding the useful life of the project to be fixed by the Corporation and in any case not exceeding fifteen years from the date of completion of the project.

Security.

(4) The loan shall be secured by a first mortgage or hypothec on the land upon which the project is built in favour of His Majesty or, where the land is not owned by the borrower or the housing units are of a portable nature, by a first charge on the project and the interest of the borrower in the land upon which it is built in a form satisfactory to the Corporation or such other security as the Corporation may deem necessary to safeguard the interests of His Majesty.

Prior conditions.

(5) The Corporation shall prior to the approval of a loan under this section by the Governor in Council satisfy itself:—

- (a) that the area in which the project is to be built has a productive period sufficient to justify the proposed term of the loan, and
- (b) that the proposed project is necessary to house persons in the area and those who may move into the area to provide necessary labour in connection with the operations of the borrower.

(6) A loan may be made under this section only to a borrower who has entered into a contract with His Majesty on the terms set out in subsection seven of this section to provide low or moderate-cost housing accommodation adjacent to or connected with the operations of the borrower, if, Terms of contract.

- (a) evidence satisfactory to the Corporation has been furnished of the need for such housing accommodation in connection with the said operations;
- (b) the area in which the project is to be situated is, in the opinion of the Corporation, suitable for such project;
- (c) the project for which the loan is requested will provide a sufficient number of family housing units of a class and kind to ensure, in the opinion of the Corporation, reasonable economies in the construction and operation thereof;
- (d) evidence satisfactory to the Corporation has been provided that the project will be competently planned, constructed, administered and operated;
- (e) adequate care has, in the opinion of the Corporation, been exercised, to assure economical and suitable design and sound construction appropriate to and in accordance with the area in which the project is built;
- (f) the terms of acquisition by the borrower of the land upon which the project is to be constructed or the lease by which the land is made available for the project, are satisfactory to the Corporation;
- (g) the terms of the contract made by the borrower with a contractor for the construction of the project, are satisfactory to the Corporation;
- (h) evidence satisfactory to the Corporation has been provided that the borrower has or is able to provide funds sufficient when added to the proceeds of the loan made by His Majesty to ensure the completion of the project;
- (i) the powers given to the borrower by its charter or instrument of incorporation are satisfactory to the Corporation; and
- (j) in the case of a subsidiary company, repayment of the loan and the performance of the contract made by it pursuant to this section are guaranteed by the parent company.

Further
provisions
of contract.

- (7) A contract with a borrower shall provide that,
- (a) the borrower shall make to the Corporation promptly on the due dates the annual or semi-annual payments required to be made in order to pay the interest on and amortize the loan during the term thereof;
 - (b) the borrower shall furnish efficient management of such project and maintain the project in a satisfactory state of repair and permit representatives of the Corporation to inspect the project at any time;
 - (c) moneys invested in the project by the borrower shall not produce a return above operating expenses greater than the rate of interest agreed to be paid by the borrower on the loan made by His Majesty and that any return in excess of this amount shall be used as the Corporation determines for the benefit of the occupants of the housing units of the project;
 - (d) the borrower may receive contributions to a rent reduction fund and shall use such fund solely for the purpose of reducing the rentals that otherwise would be charged;
 - (e) the amount of surplus earnings to be used or set aside for reserves, maintenance, repairs, possible decline in rentals or other contingencies shall be determined by the Corporation;
 - (f) the Corporation shall have the right in the event of the borrower failing to maintain the low or moderate rental character of the project or otherwise committing a breach of contract, to declare the unpaid principal of the loan due and payable forthwith or to increase the interest payable thereafter on the unpaid balance of the said loan at such a rate as the Governor in Council may determine;
 - (g) the borrower shall maintain books, records and accounts in a form satisfactory to the Corporation, shall permit the inspection of such books, records and accounts by a representative of the Corporation at any time and shall make such annual or other reports to the Corporation in such form and containing such particulars as the Corporation may require;
 - (h) the borrower may rent the housing units to its employees or to other persons living in the community adjacent to or connected with its operations at rentals to be approved by the Corporation;
 - (i) the borrower during the term of the loan may with the approval of the Corporation, and upon terms and conditions satisfactory to the Corporation, sell under agreement for sale or lease and option, units of the said project to prospective home owners;
 - (j) in the event of a sale referred to in paragraph (i) of this subsection the Corporation may undertake that when the home owner has fulfilled the terms of the

agreement for sale it will discharge its mortgage claim or charge upon the unit purchased by the prospective home owner.

(8) The Corporation may—

- (a) prescribe the manner in which the cost of such project shall be calculated or estimated and determine the lending value for the purpose of this section; Powers of Corporation.
- (b) prescribe the standards of construction and the type of project in respect of which a loan is made under this section;
- (c) prescribe the information to be given by an applicant for a loan under this section;
- (d) prescribe the conditions and procedures under which the proceeds of any loan under this section may be advanced to the borrower;
- (e) prescribe the circumstances in which additional security may be taken for any loans under this section;
- (f) make provision for any other matters deemed necessary or desirable to carry out the purposes or provisions of this section and to safeguard the interests of His Majesty.

“9B. (1) The Corporation may, on behalf of His Majesty and upon terms and conditions satisfactory to the Minister, Further powers of Corporation.

- (a) acquire by way of lease or otherwise from the owners thereof buildings suitable for conversion into multiple housing units and convert such buildings into multiple housing units;
- (b) hold, operate and manage real or personal property of His Majesty made available to the Corporation;
- (c) hold, operate and manage any real property and the interests of His Majesty in any such property in which His Majesty has a leasehold interest;
- (d) lease such property and collect the rentals and revenues therefrom;
- (e) surrender the interests of His Majesty to the owner of any such property in which His Majesty has a leasehold interest and dispose of any personal property used in connection therewith;
- (f) pay any claims, taxes and expenses incurred or arising out of or incidental to the holding, operating, managing or leasing of such property or leasehold interest.

(2) The Minister shall pay to the Corporation out of moneys from time to time appropriated by Parliament for the purpose the cost of the acquisition and conversion of buildings pursuant to paragraph (a) of subsection one of this section. Appropriation.

(3) The Corporation shall pay to the Minister the moneys received by it in respect of the property referred to in Payments to the Minister.

subsection one of this section after deducting therefrom the amount of payments made by it in accordance with paragraph (f) of that subsection and such compensation as may be agreed upon by the Minister and the Corporation.

Regulations
by Governor
in Council.

"10. (1) The Governor in Council may by regulation make provision for any matters concerning which he deems regulations are necessary or desirable to carry out the purposes or provisions of this Part.

Power of
Corporation
to determine
administra-
tive matters.

(2) The Corporation may,

- (a) prescribe the manner in which the cost of construction of a rental housing project or a low-rental housing project or the cost of converting existing buildings into a low-rental housing project shall be calculated or estimated and by whom and in what manner an appraisal of any rental housing project shall be made;
- (b) prescribe sound standards of construction and the arrangements that shall be made to assure adequate supervision of any construction or conversion in respect of which a loan is made under this Part;
- (c) prescribe the information to be given by an applicant for a loan under this Part;
- (d) prescribe the conditions and procedures under which the proceeds of any loan under this Part may be advanced to a builder or a limited-dividend housing company;
- (e) prescribe the circumstances in which a chattel mortgage, an assignment of rents or other security, may be taken as additional security for any loans made under this Part;
- (f) prescribe the books, accounts and records to be maintained by a limited-dividend housing company to which a loan is made under this Part and the manner in which and by whom they shall be audited, and the form of the annual or any other report to be made to the Corporation; and
- (g) prescribe the manner in which losses sustained in connection with joint loans made under this Part shall be determined."

16. Subsections two, two A, three and three A of section eleven of the said Act (two as amended, two A, three and three A as enacted by chapter twenty-six of the statutes of 1945 (second session)) are repealed and the following substituted therefor:—

Conditions
of investment.

"(2) The conditions under which an investment referred to in subsection one of this section may be made shall be as follows:—

- (a) the project shall, in the discretion of the Corporation, be constructed in accordance with or in harmony with an official community plan satisfactory to it;

(b) the project shall be designed to provide housing accommodation for families of low or moderate income and the Corporation may prescribe a maximum average cost per room or per family housing unit provided thereby, or per person to be accommodated;

(c) the company shall submit to the Corporation an application in a form to be prescribed by it and accompanied by the following:—

(i) a map showing the location of the land and of the structures thereon, the purchase of which is deemed by the company to be necessary to the project;

(ii) a plan and specifications prepared by an architect showing the buildings or improvements to be constructed thereon pursuant to the project;

(iii) an estimate of the cost of the entire project prepared by an architect or engineer and approved by the company;

(iv) an estimate of the rentals of the family housing units and the other facilities to be provided necessary to assure a minimum return of five per centum per annum upon the cost of the entire project after payment of all taxes, insurance, cost of operation and maintenance, and an annual amount sufficient to amortize the cost of construction of the project less the cost of the land, within a period representing the estimated useful life of the project but not in any case exceeding fifty years from the date of completion of the project; and

(v) such other information or material as the Corporation may require; and

(d) the investment is approved by the Corporation.

“(2A) No investment under subsection one A of this section shall be made unless

Conditions
of invest-
ment.

(i) the project of the institutional housing corporation in the shares of which the investment is to be made, or each project of the institutional housing corporations the shares of which are held by the institutional holding company in the shares and debentures of which the investment is to be made, complies with paragraphs (a) and (b) of subsection two of this section;

(ii) an application has been submitted to the Corporation in the form prescribed by it accompanied by the information in respect of the said project or each of the said projects required by paragraph (c) of subsection two of this section, and

(iii) the investment is approved by the Corporation.

“(3) Where a life insurance company agrees with the Corporation,

Guarantee
to life
insurance
company.

- (a) to maintain separate books and records relating to a rental housing project in which the company invests under this section satisfactory to the Corporation and open to its inspection at any time;
- (b) to establish a reserve on account of such project comprising all net earnings in any year after its completion in excess of six per centum per annum on the cost of the project; and
- (c) to repay out of the said reserve any advances made by the Corporation under the guarantee hereinafter mentioned;

the Corporation shall guarantee to the company, for as long as it retains ownership of the whole or any part of the project, a net return in any year after the completion of the project of two and one-half per centum per annum of the cost of the project for a period not exceeding the estimated useful life of the project and in any case not exceeding fifty years.

Guarantee to
institutional
housing
corporation.

“(3A) Where an institutional housing corporation is formed and agrees with the Corporation:

- (a) to maintain separate books and records relating to the rental housing project in which the institutional housing corporation invests under this section satisfactory to the Corporation and open to its inspection at any time;
- (b) to establish a reserve on account of such project comprising all net earnings, including any net profit realized on the sale of the project or any part thereof, in any year after its completion in excess of six per centum per annum on the cost of the project; and
- (c) to repay out of the said reserve any advances made by the Corporation under the guarantee hereinafter mentioned,

the Corporation shall guarantee to the institutional housing corporation as long as it retains ownership of the whole or any part of the project but not longer than the estimated useful life of the project and in any case not longer than fifty years, a net return in any year after the completion of the project of two and one-half per centum per annum of that portion of the cost of the project that was provided from funds subscribed by shareholders; and the Corporation in its discretion may guarantee the principal of the debentures of an institutional holding company and interest thereon at a rate not more than two and one-half per centum per annum if it is satisfied that such a company holds at the time the guarantee is given all the shares, except directors' qualifying shares, of one or more institutional housing corporations that have been guaranteed by it under this subsection.”

17. Subsections six, seven and eight of section eleven of the said Act, as enacted by sections twenty-three and twenty-four of chapter twenty-six of the statutes of 1945 (second session), are repealed and the following substituted therefor:—

“(6) The Governor in Council may make regulations to provide for any matters concerning which he deems regulations are necessary or desirable to carry out the purposes or provisions of this section. Regulations.

“(6A) The Corporation may,

- (a) prescribe the manner in which the cost of a rental housing project shall be calculated for the purposes of this section and may adjust the said cost in the event of the sale of a portion of a rental housing project or an addition thereto; Power of Corporation to determine administrative matters
- (b) prescribe the manner in which the net earnings shall be calculated for the purposes of this section;
- (c) take such other measures as the Corporation may deem necessary or desirable to give effect to the purposes or provisions of this section and to safeguard the interests of His Majesty.

“(7) The Corporation may in consideration of the giving of any guarantee under this section enter into a contract with the institutional housing corporation or the institutional holding company to or in respect of which the guarantee is given on such terms and conditions as it deems advisable to give effect to the purposes and provisions of this Act and to safeguard the interests of His Majesty. Corporation may enter into contract.

“(8) Any guarantee entered into by the Corporation under this Part shall be entered into by it on behalf of His Majesty.

“(9) Prior to the approval of an investment pursuant to paragraph (d) of subsection two of this section a life insurance company subject to the jurisdiction of Parliament may, notwithstanding any restriction on its power to invest money contained in any other statute or law, with the approval of the Corporation, purchase land for the purpose of making an investment under subsections one and two of this section and may hold and manage such land upon such terms and conditions as the Corporation may specify.” Guarantee entered into on behalf of His Majesty.
Insurance company may acquire land.

18. Section eleven A of the said Act, as enacted by section twenty-five of chapter twenty-six of the statutes of 1945 (second session), is repealed and the following substituted therefor:—

“**11A.** The aggregate principal amount of investments that may be guaranteed by the Corporation under this Part shall not exceed one hundred and twenty-five million dollars.” Aggregate principal amount guaranteed.

Corporation
may enter
into contract
with approv-
ed lending
institution.

19. Section fourteen of the said Act is repealed and the following substituted therefor:—

“14. (1) The Corporation may, on behalf of His Majesty and with the approval of the Governor in Council enter into a contract with an approved lending institution on the terms set out in this section to join with the said institution in the making of loans to assist in the construction of houses on farms.

Terms.

(2) The terms of a contract entered into under this section shall provide that,

- (a) a joint loan shall be made only to the person who owns the farm upon which the house is to be built;
- (b) a joint loan shall be made only for the purpose of assisting in the construction of a house according to sound standards approved by the Corporation for the purpose of this section and under such supervision as the Corporation may determine;
- (c) where a farm is clear of encumbrances a joint loan shall not exceed the least of
 - (i) five thousand dollars;
 - (ii) the cost of building the said house; or
 - (iii) two-thirds of the appraised value of the farm;
- (d) where the farm is encumbered and the Corporation is satisfied that the encumbrance was not incurred for the purpose of increasing the joint loan that otherwise might be made under this section, a joint loan shall not exceed the least of
 - (i) eight thousand dollars;
 - (ii) the aggregate of the cost of building the said house and the amount necessary to discharge all encumbrances on the said farm; or
 - (iii) two thirds of the appraised value of the farm;
- (e) the portion of the joint loan advanced by His Majesty shall not exceed twenty-five per centum of the said loan;
- (f) the rate of interest payable by the borrower in respect of a joint loan shall not exceed a rate of four and one-half per centum per annum calculated semi-annually and no other charge in respect of the said loan shall be payable by the borrower except as may be authorized by regulation;
- (g) the interest payable to His Majesty on the portion of the joint loan advanced by His Majesty shall be at such rate as is agreed upon between the Corporation and the lending institution;
- (h) the amount of a joint loan shall be subject to approval by the Corporation;
- (i) repayment of a joint loan shall be secured by a first mortgage or hypothec on the house and farm upon which it is situate in favour of His Majesty and the lending institution jointly;

- (j) a joint loan shall be for a term not in excess of twenty years from the date of completion of the house;
- (k) a joint loan shall be made on such terms as to payment of principal, interest and taxes by instalments not less frequently than yearly as the Corporation may determine;
- (l) the amount of a joint loan shall be advanced to the borrower in such instalments as may be determined by the Corporation;
- (m) losses sustained as a result of joint loans shall be shared by His Majesty and the lending institution in the proportion of the shares of His Majesty and the lending institution in the said joint loans and that in addition His Majesty shall be liable to pay to the lending institution such amount of the losses of the lending institution sustained as a result of joint loans within any class of joint loans established by agreement, as may be agreed upon, not exceeding, however, fifteen per centum of the aggregate amount of the share of the lending institution in all joint loans within the said class, each said class to be based on the ratio of the joint loans to the lending values or on the location of the houses or on both; and
- (n) such other measures will be taken as may be agreed upon between the Corporation and the said lending institution in order to safeguard the interests of His Majesty.

(3) A loan made under this section shall, for the purposes of *The Central Mortgage and Housing Corporation Act* and section seven of this Act, be deemed to be a loan under Part I of this Act.

Loan deemed a loan under Part I, 1945 (2nd Sess.), c. 15.

(4) For the purposes of subsection two of this section the appraised value of the farm shall be determined by appraising the value of the land, exclusive of buildings, and adding thereto the appraised increase in the value of such land attributable to existing buildings and the construction of the said house."

How appraised value determined.

20. Section fifteen of the said Act is repealed and the following substituted therefor:

"**15.** (1) The Corporation may, on behalf of His Majesty and with the approval of the Governor in Council, enter into a contract with a manufacturer of plumbing or heating equipment or other component parts of houses for the experimental production of the said equipment or component parts in accordance with standardized designs that, in the opinion of the Corporation, may be manufactured or produced at low cost.

Contract with manufacturer of component parts of houses for experimental production.

(2) The Corporation may, on behalf of His Majesty and with the approval of the Governor in Council, enter into a contract with a manufacturer referred to in subsection one

Guarantee to manufacturer.

of this section, to underwrite or guarantee the sale, at such price as may be agreed upon and specified in the contract, of the equipment or component parts referred to in the said subsection, manufactured or produced for installation or use in farm or rural homes if the said manufacturer manufactures or produces the said equipment or component parts in such volume as may be agreed upon and specified in the said contract and the Corporation may, with the said approval, enter into contracts with the said manufacturer or any other person for the sale or distribution of the said equipment or component parts in such manner as it may deem advisable."

21. The first five lines of subsection one of section seventeen of the said Act are repealed and the following substituted therefor:—

Corporation
to pay losses
upon terms
prescribed.

"**17.** (1) The Corporation shall, subject to this section and sections eighteen and nineteen of this Act, pay to a bank or to an approved instalment credit agency the amount of loss sustained by it as a result of a home improvement loan, or a home extension loan, if"

22. Paragraph (*j*) of subsection one of section seventeen of the said Act is repealed and the following substituted therefor:—

"(*j*) in the case of a home extension loan, the plans and specifications of the additions or alterations to be financed by the loan were approved by or on behalf of the Corporation before the loan was made;"

23. Subsections two and three of section seventeen of the said Act are repealed and the following substituted therefor:—

Termination
of operation
of this section
by notice.

"(2) The Corporation may, with the approval of the Governor in Council, by notice to a bank or an approved instalment credit agency, terminate the operation of this section in respect of home improvement loans or home extension loans, such termination to be effective after a time set out in the notice but not earlier than at least twenty-four hours after receipt of the notice at the head office of the said bank or agency, and the Corporation is not liable under this Part to make any payment to the said bank or agency in respect of any of the said loans made after the said time; but the said termination does not relieve the Corporation of any liability imposed on it under this Part, in respect of a home improvement loan or home extension loan made by the said bank or agency before the said time of termination.

Notice only
operative as
to specified
loans.

"(3) A notice given by the Corporation under subsection two of this section may terminate the operation of this

section in respect only of home improvement loans or in respect only of home extension loans or in respect of any class thereof, as may be specified in the said notice."

24. Sections eighteen and nineteen of the said Act are repealed and the following substituted therefor:—

"**18.** The Corporation is not liable under this Part to pay to a bank or an approved instalment credit agency an amount in excess of five per centum of the aggregate principal amount of the guaranteed home improvement loans and guaranteed home extension loans made by the said bank or agency.

Amount of payment for which Corporation liable.

"**19.** The Corporation is not liable under this Part to make any payment to a bank or approved instalment credit agency in respect of loss sustained by it as a result of a home improvement loan or a home extension loan made after the aggregate principal amount of guaranteed home improvement loans and guaranteed home extension loans equals one hundred million dollars."

No liability on excess of \$100,000,000.

25. Subparagraph (iii) of paragraph (c) of section twenty of the said Act is repealed and the following substituted therefor:—

"(iii) conditions to the liability of the Corporation under this Part in respect of home improvement loans or home extension loans in addition to but not inconsistent with the conditions set out in paragraphs (a) to (k) inclusive of subsection one of section seventeen of this Act;"

Regulations.

26. Paragraph (e) of section twenty of the said Act is repealed and the following substituted therefor:—

"(e) to provide that in the event of an actual or impending default in the repayment of a guaranteed home improvement loan or a guaranteed home extension loan, the bank or the approved instalment credit agency which made the loan, may, notwithstanding anything contained in this Part, alter or revise with the approval of the borrower by way of extension of time or otherwise any of the terms of the loan, or any agreement in connection therewith, and that the said alteration or revision shall not discharge the liability of the Corporation in respect thereof under this Part; "

27. Paragraphs (h) and (i) of section twenty of the said Act are repealed and the following substituted therefor:—

"(h) to prescribe the steps to be taken by a bank or an approved instalment credit agency to effect collection on behalf of the Corporation of any guaranteed home improvement loan or guaranteed home extension loan

Regulations.

in respect of which payment has been made by the Corporation to the said bank or agency under this Part, and to provide that in the event of neglect by the said bank or agency to take the said steps, the amount of the said payment may be recovered by the Corporation;

“(i) to require reports to be made periodically to the Corporation by a bank or approved instalment credit agency in respect of guaranteed home improvement loans or guaranteed home extension loans made by it;”

28. Subsection two of section twenty-one of the said Act is repealed and the following substituted therefor:

Pecuniary
penalty in
addition to
fine.

“(2) When any person is convicted of an offence under this section, there shall be imposed on him, in addition to any fine, a penalty equal to such amount of the loan made to him in respect of which such offence was committed as has not been repaid by him, with interest thereon to the date of payment, and such penalty shall be paid to the bank or approved instalment credit agency by which the loan was made, or if payment has been made by the Corporation under this Part to the said bank or agency in respect of the loan, the said penalty shall be paid to the Receiver General of Canada, and such payment shall discharge the liability of such person to repay the loan.”

29. Section twenty-two of the said Act is repealed and the following substituted therefor:—

Subrogation
of the rights
of bank or
agency to the
Corporation.

“**22.** (1) Where payment is made by the Corporation to a bank or an approved instalment credit agency under this Part in respect of any loss sustained by the said bank or agency as a result of a loan, the said bank or agency shall execute a receipt in favour of the Corporation in a form prescribed by regulation, and the Corporation shall thereupon be subrogated in and to all the rights of the said bank or agency in respect of the said loan, and, without limiting the generality of the foregoing, all rights and powers of the said bank or agency in respect of the loan, and in respect of any judgment in respect thereof obtained by the said bank or agency and in respect of any security taken by the said bank or agency for the repayment thereof, shall thereupon be vested in the Corporation on behalf of His Majesty, and the Corporation shall be entitled to exercise all the rights and privileges which the said bank or agency had or might exercise in respect of the said loan, judgment or security, and to commence or continue any action or proceeding in respect thereof and to execute any document necessary by way of release, transfer, sale or assignment thereof, or in any way to realize thereon.

(2) A document purporting to be a receipt executed under subsection one of this section in the form prescribed by the regulations and purporting to be signed on behalf of a bank or an approved instalment credit agency shall be evidence of the payment by the Corporation to the said bank or agency under this Part in respect of the loan therein mentioned, and of the execution of the said document on behalf of the said bank or agency.”

Evidence of receipt to Corporation for losses paid to bank or agency.

30. Section twenty-four of the said Act is repealed and the following substituted therefor:—

“**24.** It shall be the responsibility of the Corporation to cause investigations to be made into housing conditions and the adequacy of existing housing accommodation in Canada or in any part of Canada and to cause steps to be taken for the distribution of information leading to the construction or provision of more adequate and improved housing accommodation and the understanding and adoption of community plans in Canada.”

Investigation into housing conditions.

31. The first two lines of section twenty-five of the said Act are repealed and the following substituted therefor:—

“**25.** For the purpose of carrying out its responsibility under this Part, the Corporation may cause”

General and special powers of Corporation.

32. Paragraph (d) of section twenty-five of the said Act is repealed and the following substituted therefor:—

“(d) plans and designs to be prepared for houses having a low cost of construction and which in the opinion of the Corporation will provide suitable accommodation and arrangements to be made for the sale or distribution of the said plans and designs in such manner as it sees fit;”

Powers.

33. Paragraph (g) of section twenty-five of the said Act is repealed and the following substituted therefor:—

“(g) generally such steps as it may deem necessary or advisable to promote construction of housing accommodation which in its opinion is sound and economical and to encourage the development of better housing and sound community planning.”

Powers.

34. The first two lines of section twenty-six of the said Act are repealed and the following substituted therefor:—

“**26.** The Corporation may, with the approval of the Governor in Council,”

Technical research and investigation.

35. Paragraph (e) of section twenty-six of the said Act is repealed and the following substituted therefor:—

Promotion
of training in
the con-
struction or
designing of
houses.

“(e) make provision, in such manner as it deems advisable directly or in co-operation with any other department or agency of the Government of Canada, with the government of any province or with any university, educational institution or person, for promoting training in the construction or designing of houses, in land planning or community planning or in the management or operation of housing projects.”

36. Section twenty-seven of the said Act is repealed and the following substituted therefor:—

Advisory
Committees.

“**27.** The Corporation may, with the approval of the Minister, for the purpose of assisting it in carrying out its responsibilities under this Act, appoint such advisory committees as it may deem advisable and may pay the reasonable travelling and living expenses incurred by the members of the said advisory committees while attending the meetings thereof.”

37. Section twenty-nine of the said Act is repealed and the following substituted therefor:—

Loan
insurance.

“**29.** The Corporation may make arrangements with an insurance company or companies under which any borrower under any Part of this Act may purchase reducing term insurance to pay the amount of the loan made to him in the event of his death before the loan is fully paid and the Governor in Council may make regulations prescribing classes of cases and circumstances under which such insurance shall be purchased.”

38. Section nineteen of this Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

10 GEORGE VI.

CHAP. 62.

An Act to amend the Pension Act.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 157;
1928, c. 38;
1930, c. 35;
1931, c. 44;
1932-33, c. 45;
1934, c. 58;
1935, cc. 8, 45;
1936, c. 44;
1939, c. 32;
1940-41, c. 23.

1. Paragraph (*dd*) of section two of the *Pension Act*, chapter one hundred and fifty-seven of the Revised Statutes of Canada, 1927, as enacted by section three of chapter thirty-eight of the statutes of 1928, is repealed and the following substituted therefor:—

“(dd) “Department” means the Department of Veterans Affairs, and includes in respect of matters antecedent to this Act, the Military Hospitals Commission, the Department of Soldiers’ Civil Re-establishment and the Department of Pensions and National Health;”

“Depart-
ment.”

2. Paragraph (*ggg*) of section two of the said Act, as enacted by section one of chapter forty-five of the statutes of 1932-33, is repealed and the following substituted therefor:—

“(ggg) “hospital allowance” means pay and allowances or compensation payable or paid by the Department to or on behalf of a person while undergoing treatment.”

“hospital
allowance.”

3. Paragraph (*o*) of section two of the said Act, as enacted by section one of chapter twenty-three of the statutes of 1940-41, is repealed and the following substituted therefor:—

“(o) “service in a theatre of actual war” means:—

- (i) in the case of the military or air forces during World War I, service in the zone of the allied armies on the continents of Europe, Asia or Africa or in any other place at which the member of the forces has sustained injury or contracted disease directly by a hostile act of the enemy;

“service in
a theatre of
actual war.”

(ii) in the case of the naval forces during World War I, service on the high seas or wherever contact has been made with hostile forces of the enemy, or in any other place at which the member of the forces has sustained injury or contracted disease directly by a hostile act of the enemy;

(iii) in the case of the naval, military or air forces during World War II, service on the sea, in the field or in the air, in any place outside of Canada; or service in any place in Canada at which the member of the forces has sustained injury or contracted disease directly by a hostile act of the enemy."

4. Paragraphs (*p*) and (*q*) of section two of the said Act, as enacted by section two of chapter twenty-three of the statutes of 1940-41, are repealed and the following substituted therefor:—

"World
War I."

"(*p*) "World War I" means the war waged by the German Emperor and His Allies against His Majesty and His Majesty's Allies; and the period denoted by the term "World War I" is the period between the fourth day of August, one thousand nine hundred and fourteen, and the thirty-first day of August, one thousand nine hundred and twenty-one, both dates inclusive;

"World
War II."

(*q*) "World War II" means the war waged by His Majesty and His Majesty's Allies against Germany and Germany's Allies which for the purposes of this Act shall be deemed to have commenced on the first day of September, one thousand nine hundred and thirty-nine, the date or dates, as the case may be, of termination of which will be such date or dates, as may be proclaimed by the Governor in Council;"

5. Section two of the said Act, as amended by chapter thirty-eight of the statutes of 1928, chapter thirty-five of the statutes of 1930, chapter forty-five of the statutes of 1932-33, chapter forty-four of the statutes of 1936, chapter thirty-two of the statutes of 1939 (First Session), chapter twenty-three of the statutes of 1940-41 and by this Act, is further amended by adding the following subsections thereto:—

"World
War I"
and "World
War II"
substituted.

"(2) The expressions 'World War I' and 'World War II' are substituted, respectively, for the expressions 'Great War' and 'War with the German Reich' wherever the latter expressions appear in this Act.

Title of
Department.

"(3) The title 'Department of Veterans Affairs' is substituted for the title 'Department of Pensions and National Health' wherever the latter title appears in this Act."

6. Subsection three, as enacted by section two of chapter forty-five of the statutes of 1932-33, subsection seven, as enacted by section two of chapter forty-four of the statutes of 1936, and subsection nine, as enacted by section three of chapter twenty-three of the statutes of 1940-41, of section three of the said Act are repealed and the following substituted therefor:—

“(3) The Governor in Council shall appoint one of the Commissioners to be Chairman and another of the Commissioners to be Deputy Chairman of the Commission. Chairman
and Deputy.

“(7) The Chairman shall be paid a salary of nine thousand dollars per annum, the Deputy Chairman shall be paid a salary of seven thousand five hundred dollars per annum and each of the other Commissioners, including *ad hoc* Commissioners, shall be paid a salary at the rate of seven thousand dollars per annum; such salaries shall be paid monthly out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada. Salaries.

“(9) (a) The Chairman of the Commission shall have the rank and the powers of a deputy head of a department for the purposes of this Act and shall have control and direction over the disposition of and duties to be performed by the other Commissioners and shall have control over the duties to be performed by such staff as may be assigned to the Commission by the Department. Chairman
to have
rank of
Deputy
head.

(b) In case of the absence of the Chairman or his inability to act, the Deputy Chairman shall exercise the powers of the Chairman for him or in his stead, and in such case, all regulations, orders and other documents signed by the Deputy Chairman shall have the like force and effect as if signed by the Chairman. In case
of absence
of Chairman.

(c) Whenever the Deputy Chairman appears to have acted for or instead of the Chairman, it shall be conclusively presumed that he so acted in the absence or disability of the Chairman within the meaning of paragraph (b) of this subsection. Presumption.

(d) When the Chairman deems it necessary for the more speedy and convenient despatch of business he may, in writing, delegate to the Deputy Chairman, from time to time, the performance of any of the duties imposed upon him under the provisions of this Act or arising out of the administration of the same, and when the performance of such duties has been so delegated, the performance thereof shall have like force and effect as if performed by the Chairman.” Delegation.

7. Section ten of the said Act, as enacted by section six of chapter forty-five of the statutes of 1932-33, is amended by adding thereto the following subsections:—

Duties of
Veterans'
Bureau

"(6) The Veterans' Bureau, in addition to such duties in connection with the preparation and presentation of pension cases as are prescribed by the procedural sections of the Act, shall upon request advise pensioners and applicants upon any provision of the Act or phase of pension law or administration which may have a bearing upon their pension claims, whether in respect of entitlement to pension under section eleven or otherwise, and when deemed by the Chief Pensions Advocate necessary or advisable shall make written or oral representations to the Commission in furtherance of such claims.

Pensions
Advocates.

"(7) For the purposes of the last preceding subsection of this section Pensions Advocates shall be empowered to attend and assist the pensioner or applicant, or, in his absence represent him, at any hearing before the Commission or an Appeal Board thereof at which he is entitled to be present."

8. The introductory words of subsection one of section eleven of the said Act, as enacted by section six of chapter twenty-three of the statutes of 1940-41, are repealed and the following substituted therefor:—

Disabilities
in respect
of which
pension
claimed.

"11. (1) In respect of military service rendered during World War I or during World War II and subject to the exception contained in subsection two of this section:—"

9. (1) Paragraph (c) of subsection one of section eleven of the said Act is repealed and the following substituted therefor:—

Pre-
enlistment
disabilities.

"(c) no deduction shall be made from the degree of actual disability of any member of the forces, who has served in a theatre of actual war during World War I or during World War II, on account of any disability or disabling condition which existed in him prior to his period of service in either of the aforesaid wars: Provided that service by a member of the forces in a theatre of actual war may only be counted for the purposes of this paragraph when it has been rendered in the particular war with reference to service in which pension has been awarded: And further provided that no pension shall be paid for a disability or disabling condition which, at the time he became a member of the forces, was wilfully and deliberately concealed, was obvious or was recorded on medical examination prior to enlistment."

Proviso.

Proviso.

(2) Paragraph (e) of subsection one of section eleven of the said Act is repealed and the following substituted therefor:—

Pension for
disability
or death
during
treatment.

"(e) when a member of the forces, who has seen service during World War I or during World War II, is, upon retirement or discharge from such service, passed directly to the Department of Veterans Affairs for

treatment, a pension shall be paid to or in respect of him for disability or death incurred by him during such treatment;"

10. Subsection two of section eleven of the said act is repealed and the following substituted therefor:—

"(2) In respect of military service rendered in the non-permanent active militia or in the reserve army during World War II and in respect of military service in peace time, pension shall be awarded to or in respect of members of the forces who have suffered disability, in accordance with the rates set out in Schedule A to this Act, and in respect of members of the forces who have died, in accordance with the rates set out in Schedule B to this Act, when the injury or disease or aggravation thereof resulting in disability or death in respect of which the application for pension is made arose out of or was directly connected with such military service."

Military service in n.p.a.m. in reserve army and in peace time.

11. Subsection three of section eleven of the said Act is repealed and the following substituted therefor:—

"(3) Notwithstanding sections twenty-seven and thirty-seven of the said Act, in the case of a pension awarded for disability or death in respect of military service during World War II that was wholly rendered in Canada on and after the twenty-first day of May, one thousand nine hundred and forty, and no part of which was rendered in a theatre of actual war, when the injury or disease or aggravation thereof resulting in disability or death in respect of which the application for pension is made did not arise out of or was not directly connected with such military service, the pension shall not take effect on any day prior to the first day of June, one thousand nine hundred and forty-six."

Date from which pension may be paid.

12. Paragraph (c) of section twelve of the said Act, as enacted by section seven of chapter twenty-three of the statutes of 1940-41, is repealed and the following substituted therefor:—

"(c) that in the case of venereal disease contracted prior to enlistment and aggravated during service, pension shall be awarded for the total pensionable disability existing at the time of discharge in all cases where the member of the forces saw service in a theatre of actual war, and no increase in disability after discharge shall be pensionable, but, if it subsequently appears upon examination that such disability has decreased in extent, pension shall be decreased accordingly; Provided that pension may thereafter be increased or decreased, subject to the limitation hereinbefore prescribed, in accordance with the degree of disability which may be shown to exist upon any subsequent examination."

Improper conduct.

Proviso.

13. Section sixteen of the said Act, as enacted by section seven of chapter forty-five of the statutes of 1932-33, is repealed and the following substituted therefor:—

Adminis-
tration of
pension by
Commission.

“**16.** When a pensioner appears to be incapable of expending or is not expending the pension in a proper manner or is not maintaining the members of his family to whom he owes the duty of maintenance, or, in the discretion of the Commission, when a retroactive pension is awarded or a pensioner is receiving treatment or care from the Department, the Commission may direct that the pension be administered for the benefit of the pensioner and/or the members of his family by the Commission or the Department or by some person selected by the Commission.”

14. Subsection seven of section twenty-two of the said Act, as enacted by section twelve of chapter twenty-three of the statutes of 1940-41, is repealed and the following substituted therefor:—

Children of
deceased
pensioner.

“(7) The children of a pensioner who has died and who at the time of his death was in receipt of pension in any of the classes one to eleven mentioned in Schedule A to this Act, shall be entitled to a pension as if he had died on active service whether his death was attributable to his service or not.”

15. (1) Subsections nine and ten of section twenty-two of the said Act, as enacted by section thirteen of chapter twenty-three of the statutes of 1940-41, are repealed and the following substituted therefor:—

Pension
continued
of minor
children on
death of wife.

“(9) On and after the death of the wife of a pensioner pensioned on account of disability, the additional pension for a married member of the forces may, in the discretion of the Commission, be continued to him for so long as there is a minor child or are minor children of pensionable age, provided there exists a daughter or other person competent to assume and who does assume the household duties and care of the said child or children.

Proviso.

Proviso.

On death
of widow.

“(10) On and after the death of a widow of a member of the forces who has been in receipt of a pension, the pension for the widow may, in the discretion of the Commission, be continued for so long as there is a minor child or there are minor children of pensionable age, to a daughter competent to assume and who does assume the household duties and care of the other child or children, provided that in such cases the pension payable for children shall continue, but the rate payable for orphan children shall not apply.”

Proviso.

Discretion
of Com-
mission.

(2) Section twenty-two of the said Act is further amended by adding thereto the following subsection:—

“(11) The Commission may, in its discretion, award or refuse to award additional pension, to or in respect of a child or children of a female member of the forces.”

16. Section twenty-three of the said Act is repealed and the following substituted therefor:—

“23. When pension is awardable under the provisions of this Act in respect of the death of a member of the forces and when such member of the forces has died leaving an orphan child, or when his widow, divorced wife, parent or the woman awarded a pension under subsection three of section thirty-two of this Act, has died leaving an orphan child of such member of the forces, such orphan child shall be entitled to a pension in accordance with the provisions of Schedule B.”

Orphan
child.

17. Subsection three of section twenty-four of the said Act, as enacted by section fourteen of chapter twenty-three of the statutes of 1940-41, is repealed and the following substituted therefor:—

“(3) Pensions for disability resulting from pulmonary tuberculosis when during the treatment of a member of the forces the presence of tubercle bacilli has been discovered in the sputum or it has been proved that the disease is moderately advanced and clinically active, shall be awarded and continued as follows:—

Pensions for
pulmonary
tuberculosis.

- (a) In the case of a member of the forces who served in a theatre of actual war and whose disease was attributable to or was incurred or was aggravated during service, either during World War I or World War II, and in the case of a member of the forces who did not serve in a theatre of actual war whose disease was incurred during service during either of the said wars, a pension of one hundred per cent. shall be awarded as from the date of completion of such treatment and shall be continued without reduction for a period of two years, unless further treatment is required;
- (b) In the case of a member of the forces who did not serve in a theatre of actual war whose disease was aggravated during service, either during World War I or World War II, a pension of ninety per cent. shall be awarded as from the date of completion of such treatment and shall be continued without reduction for a period of two years, unless further treatment is required;
- (c) In the case of a member of the forces who has seen service in the non-permanent active militia or in the reserve army during World War II or in the case of a member of the forces who has seen service in peace time, whose disease occurred on service and arose out of or was directly connected with such service, a pension of one hundred per cent. shall be awarded as from the date of completion of such treatment and shall be continued without reduction for a period of two years, unless further treatment is required;

(d) In the case of a member of the forces who has seen service in the non-permanent active militia or in the reserve army during World War II or in the case of a member of the forces who has seen service in peace time, whose disease was aggravated during service and the aggravation arose out of or was directly connected with such service, a pension of ninety per cent. shall be awarded as from the date of completion of such treatment and shall be continued without reduction for a period of two years, unless further treatment is required;

Proviso.

Provided that after the expiry of two years no pension awarded in respect of pulmonary tuberculosis shall be reduced by more than twenty per cent. at any one time, nor shall reductions be made at intervals of less than six months; and that the provisions of paragraphs (b) and (d) of this subsection shall not apply if the disease manifested itself within a period of three months after enlistment."

18. Section twenty-seven of the said Act, as enacted by section eleven of chapter thirty-two of the statutes of 1939, is amended by adding thereto the following subsection:—

Additional
award in
certain
cases.

"(3) Notwithstanding any limitations contained in this section, the Commission may, in its discretion, in respect of service during World War II, make an additional award not exceeding an amount equivalent to an additional eighteen months' pension where, through delays in securing service or other records, or through other administrative difficulties, beyond the applicant's control, it is apparent that an injustice might otherwise ensue."

19. Section twenty-nine of the said Act, as enacted by section twelve of chapter forty-five of the statutes of 1932-33, and amended by section sixteen of chapter forty-four of the statutes of 1936, is repealed and the following substituted therefor:—

Pension
reduced
during
treatment.

"**29.** (1) During such time as, under departmental regulations in that behalf, a pensioner is entitled to hospital allowance while an in-patient under treatment from the Department and his pension including the pension, if any, for his dependents, is greater than the hospital allowance awardable by the Department, pension shall be reduced by an amount which will make such pension equal to the hospital allowance.

Pension in
excess of
hospital
allowance
to be
reduced.

(2) During such time as, under the departmental regulations in that behalf, a pensioner is an in-patient under treatment in respect of a disability other than his pensionable disability, his pension, if in excess of the amount he would have been entitled to receive by way of hospital allowance, if the disability for which he is under treatment

had been pensionable, shall be reduced to such amount; pending a fresh award, the payment of pension in full shall recommence forthwith upon the pensioner's ceasing to be an in-patient as aforesaid.

(3) Hospital allowance shall be paid from any appropriation granted by Parliament for this purpose or from moneys provided by Parliament for the payment of pensions under this Act. Payment of hospital allowance.

(4) Notwithstanding the provisions of subsections one and two of this section, any addition to pension granted under subsections one or two of section twenty-six of this Act to a member of the forces who is blind shall be paid during the time he is an in-patient under treatment or care from the Department." Blind pensioners.

20. (1) Subsection one of section thirty-two of the said Act, as enacted by section twenty-four of chapter thirty-eight of the statutes of 1928, and amended by section twelve of chapter thirty-five of the statutes of 1930, is repealed and the following substituted therefor:—

"32. (1) (a) No pension shall be paid to the widow of a member of the forces unless she was living with him or was, in the opinion of the Commission, entitled to be maintained by him at the time of his death and for a reasonable time previously thereto. No pension to widow unless living or maintained by member of the forces.

(b) No pension shall be paid to a widower of a member of the forces." No pension to widower.

(2) Subsection two of the said section, as enacted by section sixteen of chapter twenty-three of the statutes of 1940-41, is repealed and the following substituted therefor:—

"(2) Subject as in this Act otherwise provided, the widow of a member of the forces who was at the time of his death in receipt of a pension in any of the classes one to eleven, inclusive, mentioned in Schedule A to this Act shall be entitled to a pension as if he had died on service whether his death was attributable to his service or not, Date for entitlement.

(a) in the case of service during World War I, if she was married to him prior to the first day of May, 1944; and

(i) the death of her husband has occurred more than one year subsequent to the date of marriage, or

(ii) the death of her husband has occurred less than one year subsequent to the date of marriage and the Commission is of the opinion that he had at the date of such marriage a reasonable expectation of surviving for at least one year thereafter;

provided that in awards made to widows married on or after the first day of January, 1930, no payment shall be made hereunder for any period prior to the first day of May, 1944; Proviso.

(b) in the case of service during World War II and in the case of service during peace time, if she was married to such member of the forces before he was granted a pension; provided that in cases in which marriage has taken place subsequent to grant of such pension, she shall be entitled to pension,

(i) if the death of her husband has occurred more than one year subsequent to the date of marriage, or,

(ii) if the death of her husband has occurred less than one year subsequent to the date of marriage and the Commission is of the opinion that he had, at the date of such marriage, a reasonable expectation of surviving for at least one year thereafter;

and further provided that no payment shall be made under this subsection from a date prior to that from which pension is payable under the provisions of section thirty-seven of this Act."

21. Subsection four of section thirty-two of the said Act, as enacted by section sixteen of chapter twenty-three of the statutes of 1940-41, is repealed and the following substituted therefor:—

Pension to a divorced, legally separated woman, etc., awarded alimony.

"(4) (a) A woman who has been divorced, legally separated or separated by agreement from a member of the forces who has died shall not be entitled to pension unless she was awarded alimony or an alimentary allowance, or is entitled to an allowance under the terms of the separation agreement, in which case she shall be entitled, if she is in a dependent condition, to the equivalent of the widow's pension or to the equivalent of the alimony or alimentary allowance which she was awarded, or of the allowance to which she is entitled under the terms of the separation agreement, whichever is the smaller in amount: Provided that when such amount is smaller than the widow's pension it may, in the discretion of the Commission, be increased to an amount not exceeding the rates set forth in Schedule B to this Act.

Proviso.

(b) Notwithstanding anything contained in paragraph (a) of this subsection, when a woman has been divorced from a member of the forces, and such woman is in a dependent condition, the Commission may, in its discretion, award such pension not exceeding the rates set out in Schedule B to this Act, as it deems fit in the circumstances, although such woman has not been awarded alimony, if in the opinion of the Commission, she would have been entitled to an award of alimony had she made application therefor under due process of law."

22. Paragraph (a) of subsection one of section thirty-two A of the said Act, as enacted by section seventeen of chapter twenty-three of the statutes of 1940-41, is repealed and the following substituted therefor:—

“(a) in the case of service during World War I, if she was married to such member of the forces either before he was granted a pension for the injury or disease which has resulted in his death or, if the marriage took place subsequent to the grant of such pension, she shall be entitled to a pension if she was married to him prior to the first day of May, 1944, and

Pension
to widow.

(i) the death of her husband has occurred more than one year subsequent to the date of marriage, or,

(ii) the death of her husband has occurred less than one year subsequent to the date of marriage and the Commission is of the opinion that he had, at the date of such marriage, a reasonable expectation of surviving for at least one year thereafter;

provided that in awards made to widows married on and after the first day of January, 1930, no payment shall be made for any period prior to the first day of May, 1944;”

Proviso.

23. Subsection two of section thirty-three of the said Act is repealed and the following substituted therefor:—

“(2) In cases in which a member of the forces has died leaving a widow or a widow and children or orphan children entitled to pension in addition to a parent or person in the place of a parent who previous to his enlistment or during his service was wholly or to a substantial extent maintained by him, the Commission may, in its discretion, award a pension to each such parent or person not exceeding three hundred and sixty dollars per annum.”

Discretion
to award
pensions
to parents
and foster
parents not
exceeding
\$360 per
annum.

24. (1) Subsection two of section thirty-seven of the said Act, as enacted by section thirteen of chapter thirty-two of the statutes of 1939, is repealed and the following substituted therefor:—

“(2) Notwithstanding any limitation contained in this section, the Commission may, in its discretion, make an additional award not exceeding an amount equivalent to an additional six months’ pension, where it is apparent that hardship and distress might otherwise ensue; Provided that no payments may be made under this section in respect of any member of the forces who has died, for any period prior to the date of death, or for any period in excess of eighteen months prior to the date on which pension is finally awarded, except as otherwise provided in subsection three of this section.”

Additional
award.

Proviso.

(2) Section thirty-seven is further amended by adding thereto the following subsection:—

Additional
award.

“(3) Notwithstanding limitations contained in this section, the Commission may, in its discretion, in respect of service during World War II, make an additional award not exceeding an amount equivalent to an additional eighteen months’ pension where, through delays in securing service or other records or through other administrative difficulties, beyond the applicant’s control, it is apparent that an injustice might otherwise ensue: Provided that no such payment may be made in respect of any member of the forces who has died for any period prior to the date of death.”

Proviso.

Section 46A
renumbered
as sec. 46.

25. Sections forty-five and forty-six of the said Act as enacted by sections eighteen and nineteen respectively, of chapter twenty-three of the statutes of 1940-41, are repealed and the following substituted therefor as section forty-five, and section forty-six A of the said Act is renumbered as section 46.

Benefits to
persons
who served
in allied
forces
and were
domiciled
in Canada
at commence-
ment of
World War I.

“**45.** The benefits of this Act, in so far only as the same or equivalent benefits are not provided under the laws or regulations of members of the British Commonwealth of Nations, other than the Dominion of Canada, or under the laws and regulations of the several countries allied with His Majesty, shall be conferred upon all persons domiciled in Canada on the date of commencement of World War I, who, subsequent to that date, have served in the naval, military or air forces of any of the said members of the British Commonwealth of Nations, or in any of the afore-said forces of any of the countries allied with His Majesty, and who, while so serving during the said war have suffered disability or death in respect of which a gratuity or pension has been awarded under the laws or regulations of any of the aforementioned countries; and the widows, children and other dependents of such persons shall be entitled to the benefits of this Act in so far as the same or equivalent benefits are not provided in respect of them under the laws or regulations of any of the aforementioned countries; Provided that payments may be made under the provisions of this section only to such persons as are residents of Canada and during the continuance of their residence therein; and further provided that no payments may be made under these provisions in respect of any period prior to June first, one thousand nine hundred and forty-six.”

Proviso.

Proviso.

Benefits to
persons who
served in
allied forces
and were
domiciled
in Canada

26. The said Act is further amended by adding thereto the following sections:—

“**46A.** The benefits of this Act, in so far only as the same or equivalent benefits are not provided under the laws and regulations of members of the British Commonwealth

of Nations, other than the Dominion of Canada and the United Kingdom of Great Britain and Northern Ireland, or under the laws and regulations of the several countries allied with His Majesty, shall be conferred upon all persons domiciled in Canada at the date of the commencement of World War II, who subsequent to that date have served in the naval, military or air forces of any of the said members of the British Commonwealth of Nations, or in any of the aforesaid forces of any of the countries allied with His Majesty, and who, while so serving during the said war have suffered disability or death in respect of which a gratuity or pension has been awarded under the laws or regulations of any of the aforementioned countries; and the widows, children and other dependents of such persons shall be entitled to the benefits of this Act in so far as the same or equivalent benefits are not provided in respect of them under the laws or regulations of any of the aforementioned countries: Provided that payments may be made under the provisions of this section only to such persons as are residents of Canada and during the continuance of their residence therein.

at commence-
ment of
World War II.

Proviso.

"46B. In the consideration of any claim or the authorization of an award under the provisions of any of the three sections last preceding, the Commission shall require the applicant or pensioner to take all or any steps to claim payment or additional payment under the laws or regulations of the several countries by authority of which the original grant of pension was made, or under the terms of any agreement which may have been or may hereafter be made with any of the countries concerned."

Applicant
required
to seek
maximum
award from
other
country.

27. Subsection one of section fifty-two of the said Act, as enacted by section twenty-one of chapter forty-four of the statutes of 1936, is repealed and the following substituted therefor:—

"52. (1) When an application with respect to service in World War I is first made to the Commission after the coming into force of the amending Act of 1936, the Commission shall expeditiously consider such application and shall collect such relevant information, if any, as may be available in the records of any department of the Government of Canada and make, through its medical and other officers, such enquiry as appears advisable into the facts upon which the application is based; if satisfied on the material available, that the applicant is entitled to a pension, the Commission shall then award such pension, and shall take the necessary steps to cause payment of such pension to be made."

Duties of
Commission
on receipt of
application.

28. Subsection five of section fifty-two of the said Act is amended by adding thereto the following:

Proviso.

"Provided, however, that where the applicant is suffering from a neuropsychiatric disease it shall be within the discretion of the Chief Pensions Advocate whether the summary of evidence be furnished to the applicant."

29. The said Act is further amended by adding thereto the following section immediately after section fifty-two thereof:—

Procedure governing applications for entitlement.

"**52A.** (1) In respect of all applications for entitlement to pension arising out of World War II the Commission shall expeditiously consider each application and shall collect such relevant information, if any, as may be available in the records of any department of the Government of Canada and make, through its medical and other officers, such enquiry as appears advisable into the facts upon which the application is based; if satisfied, on the material available, that the applicant is entitled to a pension, the Commission shall then award such pension, and shall take the necessary steps to cause payment of such pension to be made.

Decision and reasons to be given in writing.

(2) Whenever such application is not wholly granted, the Commission shall promptly notify the applicant, in writing, of its decision, stating the grounds therefor, and shall inform such applicant that he may renew his claim, before the Commission on the submission of additional evidence, or before an Appeal Board of the Commission in person or by or with a representative, with or without additional evidence, and that he may have the assistance of the Veterans' Bureau free of charge or of a service bureau of a veteran organization, or other representative at his own expense, in the preparation and presentation of his application.

Renewal of claim.

(3) When the applicant renews his claim before the Commission, as provided for in subsection two hereof, and the Commission is satisfied, on the material available, that the applicant is entitled to pension, it shall then award such pension and shall take the necessary steps to cause payment of such pension to be made, but if this renewed application is not wholly granted, the Commission shall notify the applicant in writing, of its decision, stating as before, the grounds therefor, and shall inform him that he may, if he so desires, appear before an Appeal Board of the Commission.

Appeal.

Commission may entertain further application.

(4) The Commission may, in its discretion, entertain a further application in respect of any injury or disease resulting in disability, prior to a hearing by an Appeal Board of the Commission, but after a hearing by an Appeal

Board, the Commission may entertain no further application in respect of any injury or disease whatsoever, subject, however, to the provisions of subsection four of section fifty-seven of this Act, respecting leave to reopen an application in certain instances.

(5) After a decision has been rendered by the Commission, upon the applicant's written request, the Commission will arrange for a hearing by an Appeal Board of the Commission subject to the following conditions:—

Procedure
before an
Appeal
Board.

(a) That additional evidence may be submitted;

(b) That prior to an Appeal Board hearing, the applicant has submitted to the Commission a statement, signed by himself, setting forth all disabilities which have been previously ruled on adversely by the Commission, and which he claims to be the result of injury or disease or aggravation thereof attributable to or incurred during military service, in regard to which he may desire to claim pension;

(c) That no member of an Appeal Board of the Commission shall adjudicate upon any case coming before an Appeal Board pursuant to the provisions of this section, if such member has previously sat as a member of the Commission at any hearing of such case, as herein provided, unless the applicant's consent thereto has first been obtained.

(6) Upon request of an applicant for an Appeal Board hearing the Commission shall notify the Veterans' Bureau accordingly and the Veterans' Bureau shall thereupon prepare a summary of all available evidence relating to the claim and shall mail a copy of the same to the applicant, or to such representative as he may direct: Provided, however, that where the applicant is suffering from a neuropsychiatric disease it shall be within the discretion of the Chief Pensions Advocate whether the summary of evidence be furnished to the applicant."

Summary
of evidence.

Proviso.

30. Section sixty-three of the said Act, enacted as section seventy-three by section fourteen of chapter thirty-five of the statutes of 1930, and renumbered as section sixty-three by section twenty-nine of chapter thirty-two of the statutes of 1939, is repealed and the following substituted therefor:—

"**63.** Notwithstanding anything in this Act, on any application for pension the applicant shall be entitled to the benefit of the doubt, which shall mean that it shall not be necessary for him to adduce conclusive proof of his right to the pension applied for, but the body adjudicating on the claim shall be entitled to draw and shall draw from all the circumstances of the case, the evidence adduced and medical opinions, all reasonable inferences and presumptions in favour of the applicant."

Benefit
of doubt.

31. Section sixty-seven of the said Act, as enacted by section twenty-two of chapter twenty-three of the statutes of 1940-41, is repealed and the following substituted therefor:—

When
certain
pensions not
payable.

“67. Notwithstanding anything contained in this or any other Act, no pension or additional pension, awardable or payable under the provisions of this Act, shall be awarded or paid,

(a) in respect of service during World War I, under Schedule A or Schedule B to this Act, to or in respect of any child of a member of the forces or pensioner if such child shall have been born on or after the first day of May, 1944, of a marriage contracted on or after that date;

(b) in respect of service during World War I, under Schedule A to this Act, to or in respect of the wife of a member of the forces or pensioner, if she shall have been married to him on or after the date aforementioned, unless there is a minor child or there are minor children of the pensioner of pensionable age born of a previous marriage and the said wife assumes the household duties and care of such child or children, when additional pension for a married member of the forces may, in the discretion of the Commission, be awarded or paid during the time such child or children are of pensionable age.”

32. The said Act is further amended by adding thereto the following section:—

Female
members of
the forces.

“68. When provision is made in this Act for members of the forces, such provision shall be deemed to include female members of the forces and members of the Canadian Women's Army Corps, except as otherwise expressly enacted in this Act: Provided that any payment or additional payment authorized for any period prior to the tenth day of January, 1945, in respect of female members of the forces shall be at the rates previously prescribed by the Governor in Council.”

Proviso.

10 GEORGE VI.

CHAP. 63.

An Act to provide for the Reinstatement in Civil Employment of discharged members of His Majesty's Forces and other designated classes of persons.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

SHORT TITLE.

1. This Act may be cited as *The Reinstatement in Civil Employment Act, 1946.* Short title.

INTERPRETATION.

2. In this Act and in any order or regulation made thereunder, unless the context otherwise requires, Definitions.

(a) "applicant" means a person who is or claims to be entitled to reinstatement under this Act; "applicant."

(b) "employer" in relation to any person accepted for service in His Majesty's forces, means a person carrying on any undertaking or service in which the person accepted for service had been employed for at least three months immediately prior to the date on which he was accepted for service, or in which on that date he had employee status or a recognized position by reason of an agreement between one or more employers and one or more trade unions or groups of employees; and references to an employer shall be construed as including references to any person for the time being carrying on any undertaking or service with which has been amalgamated the undertaking or service in which the person accepted for service was employed when so accepted or in which it was comprised when the employee's service in His Majesty's forces began; "employer."

"Minister."

"reinstated employee."

"reinstatement."

"Reinstatement Officer."

"reinstatement period."

"Selective Service Officer".

"service in His Majesty's forces",
Naval, military or air forces.

1940, c. 13.

Merchant seamen.

Proviso.

(Civilian) Canadian Fire Fighters.

1940, c. 13.

(c) "Minister" means the Minister of Labour;

(d) "reinstated employee" means an employee who has been reinstated under this Act;

(e) "reinstatement" means reinstatement under this Act;

(f) "Reinstatement Officer" means a person designated as such under this Act;

(g) "reinstatement period" means the period of three months after discharge in Canada from the service or from hospital treatment following discharge in Canada, or the period of four months after discharge overseas or from hospital treatment following discharge overseas;

(h) "Selective Service Officer" means a National Selective Service Officer appointed under the National Selective Service Civilian Regulations; and

(i) "service in His Majesty's forces" means,

(i) service on active service in World War II in the naval, military or air forces of His Majesty or in the naval, military or air forces of any of the nations allied with His Majesty, or any period of training, service or duty in consequence of having been called out under *The National Resources Mobilization Act, 1940*;

(ii) service in the capacity of merchant seaman by any person who is a British subject and a citizen of and resident in Canada engaged in such capacity on or since the ninth day of September, one thousand nine hundred and thirty-nine, on a vessel sailing in coastwise waters or in waters outside the territorial limits of Canada, whether under Canadian registry or licence or registry or licence of any other country other than a country at war with the nations allied with His Majesty, and after such service for a continuous period of at least six months including layoff periods and after discharge or release from such service, or other termination thereof; Provided that, with the exception of persons who were undergoing training in Dominion Government Marine and Engineering Training Schools for the purpose of fitting themselves for engagement as merchant seamen on the seventh day of May, 1945, such service in the capacity of merchant seaman shall have commenced before the seventh day of May, 1945;

(iii) service as a member of the Corps of (Civilian) Canadian Fire Fighters for Service in the United Kingdom during the period of such service or any period of training, service or duty in consequence of having been called out under *The National Resources Mobilization Act, 1940*.

- (j) World War II means the war waged by His Majesty and His Majesty's Allies against Germany and Germany's Allies which, for the purpose of this Act shall be deemed to have commenced on the first day of September, nineteen hundred and thirty-nine.

World War II defined.

TERMINATION OF SERVICE.

3. (1) For the purpose of this section, "member of an interim force" means a member of the naval, military or air forces of Canada who has offered to serve in any of the said forces for a specific period terminating on or after the thirtieth day of September, one thousand nine hundred and forty-seven, and who, having been accepted for such service, is so serving.

"member of an interim force".

Termination of service.

(2) Where a person was, immediately before becoming a member of an interim force, on active service in the present war in the naval, military or air forces of Canada, his service shall, for the purposes of section five of this Act, be deemed not to have terminated whether or not he continues on active service as long as he continues to perform fulltime duties as a member of one of the said forces until

Where service deemed not terminated.

(a) the thirtieth day of April, one thousand nine hundred and forty-six; or

(b) if he has applied for retirement or discharge from the said service before the thirtieth day of April, one thousand nine hundred and forty-six, until actual termination of his service.

(3) For the purposes of section five of this Act the service of a member of the interim force shall be deemed to have terminated on the thirtieth day of April, one thousand nine hundred and forty-six, unless he has, prior to that date, applied for retirement or discharge.

Date of service termination for reinstatement purposes.

4. For the purposes of section five of this Act, service by any person in the capacity of merchant seaman, in any case where such service is not terminated prior to the thirty-first day of December, one thousand nine hundred and forty-six, shall be deemed to have terminated on the said day, unless, on the said day he is engaged in such capacity on a voyage in coastwise waters or in waters outside the territorial limits of Canada, in which case such service shall be deemed to have terminated on the day that voyage is concluded.

Termination of service.

Merchant seamen.

REINSTATEMENT.

5. (1) It shall be the duty of an employer by whom a person accepted for service in His Majesty's forces was employed when accepted for such service, to reinstate him

Duty of employer to reinstate employee.

Proviso.

Proviso.

Acceptance
for service.

Continuity
of service
during
incapacity.

Delayed
reinstatement.

Effect on
termination
of service.

Business
operated in
several
establishments.

in employment at the termination of his service in such occupation and position as would be consistent with the true intent and purposes of this Act and under conditions not less favourable to him than those which would have been applicable to him had he remained in the employment of that employer: Provided, that the right to reinstatement shall be subject to established rules of seniority in the employer's establishment, with retention of seniority rights during the employee's period of service with His Majesty's forces, or, in an absence of such rules, to preference according to dates of first employment in the employer's service with due consideration to continuity of employment in that service: And Provided, further, that for determining the employee's rights to pension or other benefits, service in His Majesty's forces shall be deemed to have been service with the employer.

(2) For the purposes of this Act, where a man has,

(a) upon being served with an order requiring him to report for military training, service or duty under regulations made by the Governor in Council, or

(b) in the belief that he has been or will be accepted for service in one of His Majesty's armed forces,

left his employment to comply with the order or to enter the service, he shall be deemed to have been accepted for service in His Majesty's forces at the time he left the employment whether that time is before or after the time this Act comes into force; and his service in His Majesty's forces shall be deemed to have been terminated when he ascertained that he was not being accepted for service therein whether that time is before or after the time this Act comes into force.

(3) Where, after termination of his service in His Majesty's forces, a person receives hospital treatment or is physically or mentally incapable of performing work to which he would have been entitled upon reinstatement, the period of the treatment or incapacity shall, upon reinstatement thereafter, be deemed to have been a period of service in His Majesty's forces for the purposes of this section.

(4) Where the Minister or a Selective Service Officer has, within the reinstatement period, directed or requested a person entitled to reinstatement to accept other employment and the person so directed or requested accepts the employment, his service in His Majesty's forces shall be deemed not to have been terminated for the purposes of this Act until the termination of the work which he has been so directed or requested to accept.

(5) Where an employer's employees are employed in various establishments and it is not reasonably practicable to reinstate an applicant in the establishment in which he was employed at the time he was accepted for service in

His Majesty's forces, the employer shall reinstate the applicant in one of his other establishments in Canada if

- (a) it is reasonably practicable so to reinstate him; and
- (b) it is or has been the policy or practice of the employer to transfer employees in the applicant's classification from one establishment to another.

6. (1) An applicant may apply to the employer verbally or in writing for reinstatement.

Application for reinstatement.

(2) The Minister may prescribe forms to be used in applying for reinstatement but an application is not invalid or defective because it is not in prescribed form.

Prescribed forms.

(3) The fact that an employer has offered to reinstate a former employee within the reinstatement period but before the employee has applied for reinstatement does not affect the employee's right to apply for reinstatement at a later time within the said period.

Reinstatement rights not affected by offer before application.

(4) For the purposes of this Act, if an applicant inquires about reinstatement but does not expressly apply for reinstatement he shall be deemed not to have applied for reinstatement.

Inquiries.

7. (1) A person who has been offered reinstatement may accept the offer without prejudice to a claim that it does not comply with the requirements of this Act.

Acceptance of offer without prejudice.

(2) Where an applicant, having been offered reinstatement by the employer and having presented himself for employment, is of opinion that the employment offered does not comply with the requirements of this Act, he may apply for assistance to a Reinstatement Officer in person or in writing.

Employment offered not in compliance with requirements.

8. (1) If an employer claims that an applicant is physically or mentally incapable of performing work available in the employer's service, a Reinstatement Officer may arrange for a medical examination of the applicant.

Applicant incapable of performing work.

(2) Where, upon discharge from His Majesty's forces, a person is physically or mentally incapable of performing work available in the service of the employer by whom he was employed when accepted for service in His Majesty's forces, he may notify the employer during the reinstatement period that he intends to apply for reinstatement when he is capable of performing the work.

Extension of time for reinstatement.

9. (1) Where there is a practice or policy of paying graduated scales of wages and where increases are given to employees principally on the basis of length of service, it shall be deemed, for the purposes of this Act, that increases are given on the basis of length of service only

Rate of remuneration on reinstatement.

and in any such case the employer shall, upon reinstatement of an applicant in his previous classification, remunerate him at the rate at which he would, on that basis, have been remunerated if his service in His Majesty's forces had been service with the employer.

Idem.

(2) Where there is a practice or policy of giving increases in wages to employees by reason of acquired skills, experience or training, the employer shall, as soon as an applicant has, after he has been reinstated, manifested the skills, experience or training, give to the applicant the increases which he might have been given if the relevant skills, experience or training acquired in His Majesty's forces had been acquired in the employment.

Promotion
entitlement.

(3) The employer shall grant to a reinstated employee upon reinstatement or as soon thereafter as is reasonably practicable every promotion to which he would have become entitled by reason of length of service or seniority if the time spent by the reinstated employee in His Majesty's forces had been spent in the service of the employer.

Permanent
status and
seniority.

(4) Where, under the terms of employment, whether under a collective agreement or otherwise, employees obtain a permanent status in the employment or are entered on the seniority lists after having been in the employer's services for a fixed period, service in His Majesty's forces shall be deemed to have been service with the employer for the purposes of determining

(a) their status or position in so far as it affects their rights to reinstatement; and

(b) their status or position after reinstatement.

Vacations
with pay.

10. (1) Subject to the other provisions of this section, for the purpose of determining a reinstated employee's right to vacation with pay for the calendar year in which he is reinstated and for subsequent years, the period of service in His Majesty's forces shall be deemed to be time spent in the service of the employer.

Conditional
for first year

(2) Subject to subsection three of this section, a reinstated employee is not entitled to vacation with pay for the calendar year in which he is reinstated unless he is in the employment ninety days in the calendar year after reinstatement.

Employer
may grant
vacation at
any time.

(3) Notwithstanding anything in this Act the employer may, in accordance with his existing practice or policy or in accordance with a collective labour agreement or otherwise, grant vacation with pay commencing at any time after reinstatement.

11. (1) Where an employer has reinstated a former employee in accordance with section five of this Act, he shall not, without reasonable cause, terminate the employment of that employee and, in any proceedings for violation of this section in any case where the employment was terminated within six months of the reinstatement the onus shall be on the employer to prove that he had reasonable cause for terminating the employment.

Discharge of reinstated employee without reasonable cause.

Onus of proof.

(2) Failure of a person who has applied for assistance under subsection two of section seven of this Act to perform the duties of the employment during a period when he is being assisted by a Reinstatement Officer shall, for the purposes of subsection one of this section, not be reasonable cause for terminating the employment.

Failure to perform duties.

12. When reviving a contract of apprenticeship in any designated trade upon the discharge from service in His Majesty's forces of a former apprentice or when entering into a new contract between the former master and such apprentice, due regard shall be given to and allowance made for any instruction relevant to such trade received by the said apprentice while serving in His Majesty's forces, and the relationship of master and apprentice shall be deemed to be the relationship of employer and employee for the purposes of this Act.

Relationship of employer and employee upon revival of apprenticeship.

13. Where any employer has entered into a mutual agreement with his employees undertaking to restore to employment employees who enlist for service in His Majesty's forces such agreement shall continue in force to the extent that it is not less advantageous to an employee than the provisions of this Act, and subject to such interpretation as may be mutually agreed to by the contracting parties.

Contract or arrangement between employer and employee.

PROCEEDINGS AGAINST EMPLOYERS.

14. In any proceedings against an employer for the violation of section five of this Act,

Defences available to employers.

(a) it shall be a defence for the employer to prove that the person formerly employed by him did not within the reinstatement period apply to the employer for reinstatement, except that where such person upon discharge from His Majesty's forces was physically or mentally incapable of performing work available in the service of such employer, it shall not be a defence to prove the facts aforesaid if the said person has notified his employer as provided in section eight of this Act and has within the reinstatement period or within six months thereafter made one or more applications for reinstatement;

- (b) it shall be a defence for the employer to prove that, subject to the provisions of paragraph (a) of this section, the person formerly employed by him applied for reinstatement before he offered reinstatement to him and that having been offered reinstatement by the employer he failed without reasonable excuse to present himself for employment at the time and place notified to him by the employer; the fact that an applicant has applied to a Reinstatement Officer for assistance under section seven of this Act shall be deemed to be a reasonable excuse for failing to present himself for employment during the period when he is being assisted by the Reinstatement Officer;
- (c) it shall be a defence for the employer to prove that, by reason of a change of circumstances, other than the engagement of some other person to replace him, it was not reasonably practicable to reinstate the person formerly employed or that his reinstatement in an occupation and under conditions not less favourable to him than those which would have been applicable to him had he not been accepted for service with the armed forces was impracticable, and that the employer has offered to reinstate him in the most favourable occupation and under the most favourable conditions reasonably practicable;
- (d) it shall be a defence for the employer to prove that the person formerly employed was physically or mentally incapable of performing work available in the employer's service, except that where such person has notified the employer pursuant to section eight of this Act and has within the reinstatement period or within six months thereafter made one or more applications for reinstatement, it shall not be a defence to prove the facts aforesaid unless the employer also proves that the applicant was so incapable at the time of the last application for reinstatement made within the said reinstatement period or period of six months thereafter;
- (e) it shall be a defence for the employer to prove
- (i) that the applicant was formerly employed directly or indirectly to take the place of an employee who had been previously accepted for service in His Majesty's forces,
 - (ii) that the applicant would not have been employed if such other employee had not left the employment, and
 - (iii) that such other employee had been reinstated in his employment.

ADMINISTRATION.

15. The Minister may designate any person as a Reinstatement Officer to assist in the administration and enforcement of this Act and may issue to a Reinstatement Officer a certificate of his designation as such.

Reinstatement
Officers.

16. (1) A Reinstatement Officer may, for the purpose of enforcing and administering this Act,

Powers of
Reinstatement
Officers.

(a) enter at all reasonable times any premises or place, other than a private dwelling house not being a workshop, where he has reasonable grounds for supposing that an applicant was employed before being accepted for service in His Majesty's forces;

(b) make such examination and inquiry as may be necessary for ascertaining whether the provisions of this Act are being complied with in any such premises or place; and

(c) examine orally, either alone or in the presence of any other person, as he thinks fit, with respect to any matter arising under this Act, any person whom he finds in the premises or place, and require a person so examined to sign a declaration as to the truth of the statements made by him with respect thereto.

(2) Every person shall forthwith furnish to a Reinstatement Officer such information as the Reinstatement Officer may reasonably require in connection with the enforcement or administration of this Act and shall produce for inspection every register, book, card, wage sheet, record of wages, or other document that he reasonably requires in that connection.

Information
to be
furnished.
Production of
documents.

(3) The production of a document purporting to be a certificate of designation as a Reinstatement Officer signed by or on behalf of the Minister is evidence of the designation and a Reinstatement Officer applying for admission to any premises or place under this section shall, if required, produce his certificate of designation.

Production of
certificate of
designation.

17. (1) Subject to subsection two of this section, information, written or verbal, obtained under this Act shall not be disclosed to any person except the Minister, or his officers in the course of their employment.

Secrecy of
information.

(2) The Minister or a Reinstatement Officer may—

(a) disclose to an applicant or any person acting on his behalf, such information as may be necessary for the enforcement of his rights under this Act;

(b) disclose information obtained under this Act to a department of the Government or to a court in connection with the administration or enforcement of this Act.

Permissible
disclosures to
applicant
department
of Government
or
court.

OFFENCES.

Offence.

18. Any employer who contravenes or fails to comply with the provisions of section five or section eleven of this Act, shall be guilty of an offence and liable on summary conviction to a fine not exceeding five hundred dollars, and, in addition, the court shall order him to pay to the person whom he has failed to reinstate, or whose employment he has terminated, a sum not exceeding an amount equal to twelve weeks' remuneration at the rate at which he was being remunerated by that employer when he was accepted for service in His Majesty's forces.

Penalty.

Offence.

19. (1) Any person who,
 (a) refuses to supply information as required by this Act;
 (b) obstructs, hinders or delays a Reinstatement Officer in making an inspection of registers, books, cards, wage sheets, records of wages and other documents under this Act; or
 (c) fails or refuses to produce a register, book, card, wage sheet, record of wages or other document, as required by this Act

Penalties.

is guilty of an offence and liable, on summary conviction, in the case of a corporation to a fine of not less than one hundred dollars and not more than one thousand dollars and in the case of any other person to a fine of not less than twenty-five dollars and not more than five hundred dollars.

Penalty where no other penalty expressly provided.

(2) Every person who contravenes any of the provisions of this Act is guilty of an offence and, where no penalty is expressly provided, liable on summary conviction, in the case of a corporation to a fine of not less than one hundred dollars and not more than one thousand dollars and in the case of any other person to a fine not exceeding two hundred dollars.

Prosecution on behalf of employee.

20. The Minister shall, where he considers the circumstances warrant a prosecution under section eighteen of this Act, institute and conduct proceedings on behalf of a former employee without cost to such employee.

Limitation of actions.

21. In any prosecution for a contravention of any of the provisions of this Act, the complaint shall be made, or the information laid, within one year from the time when the matter of the complaint or information arose.

REGULATIONS.

Orders and regulations.

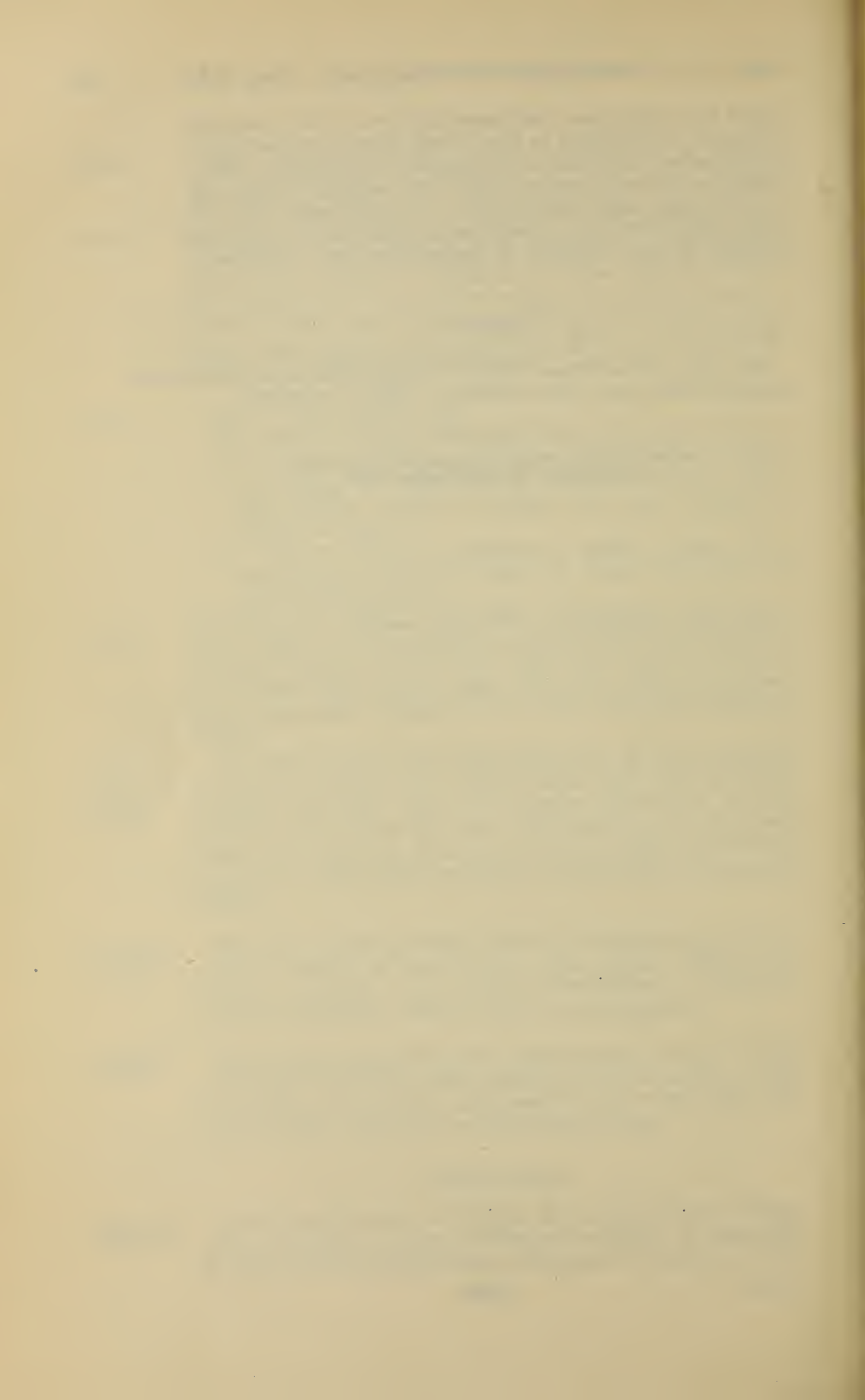
22. The Governor in Council may make all such orders and regulations as may be deemed necessary or desirable to carry out the purposes and intentions of this Act, which

orders and regulations shall have the force of law and shall forthwith be published in the *Canada Gazette* and be tabled in Parliament forthwith if Parliament is in session, and if Parliament is not in session, within two weeks of the opening of the session next following the making of such order or regulation, and he may prescribe the penalties that may be imposed for the violation of such orders and regulations.

REPEAL.

23. *The Reinstatement in Civil Employment Act, 1942*, Repeal.
chapter thirty-one of the statutes of 1942, is repealed.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.



10 GEORGE VI.

CHAP. 64.

An Act respecting benefits to certain persons who were recruited in Canada by United Kingdom authorities for special duties in war areas.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Special Operators War Service Benefits Act*. Short title.

2. In this Act and in any regulations made thereunder, Definitions. unless the context otherwise requires,

(a) "special operator", means a person certified by the Under-Secretary of State for External Affairs as having been enrolled in Canada by United Kingdom authorities for special duty in war areas outside the Western Hemisphere during the war which commenced in September, one thousand nine hundred and thirty-nine, and who, at the time of such enrolment, was resident in Canada; "special operator".

(b) "Western Hemisphere", means the continents of North and South America, the islands adjacent thereto and the territorial waters thereof, including Newfoundland, Bermuda and the West Indies, but excluding Greenland, Iceland and the Aleutian Islands. "Western Hemisphere".

3. Every special operator on the termination of his service as such shall be deemed Deemed a "veteran".

(a) to be a "veteran" within the meaning and for the purposes of

(i) *The Veterans' Land Act, 1942*, 1942-43, c. 33.

(ii) *The Veterans Insurance Act*, 1944-45, c. 49.

(iii) *The Veterans Rehabilitation Act*, 1945, c. 35.

(iv) *The War Veterans' Allowance Act, 1946*, and 1946, c. 75.

(v) *The Unemployment Insurance Act, 1940*; 1940, c. 44.

(b) for the purposes of *The Department of Veterans Affairs Act*, to have served in the naval, military or air forces of His Majesty; 1944-45, c. 19.

- R.S., c. 22. (c) for the purposes of the *Civil Service Act*, to have served on active service overseas with the naval, military or air forces of His Majesty;
- R.S., c. 157. (d) for the purposes of the *Pension Act*, to have been a member of the forces who performed service as a sergeant in the military forces in a theatre of actual war;
- R.S., c. 97. (e) for the purposes of the *Income War Tax Act*, and during the period of his service as such, to have been a member of the Canadian Military Forces while in Canadian Active Service Forces and overseas on the strength of an Overseas Unit outside the Western Hemisphere;
- 1942-43, c. 31. (f) for the purposes of *The Reinstatement in Civil Employment Act, 1942*, to have been on service in His Majesty's forces.

Discharge
rank for
purposes of
*The War
Service
Grants Act,
1944.*
1944-45, c. 51.

4. Every special operator, on the termination of his service as such, shall be deemed to be a discharged member of the forces with the rank of a sergeant in the military forces, for the purposes of *The War Service Grants Act, 1944*, without prejudice to any rights, privileges or benefits to which he is entitled under that Act for service in any of His Majesty's forces.

Rehabilita-
tion grant and
clothing
allowance.

5. Every special operator who is not as a member of His Majesty's forces entitled thereto shall, on the termination of his service as such, be entitled to receive a rehabilitation grant and clothing allowance equal to that which he would have received if he had been a member of the Canadian Army Overseas with the rank of sergeant.

Extension of
time for
applying
benefit Acts.

6. For the purpose of applying any Act mentioned in sections three and four of this Act to special operators the Minister administering the same may extend any time limited therein for the doing of anything, but not beyond one year from the time so limited.

Regulations.

7. The Governor in Council may make regulations for carrying the purposes and provisions of this Act into effect and, in addition, may declare any other person, who has had war service of a kind comparable with that of a special operator, to be a special operator of whatever rank may be deemed proper for any or all of the purposes of this Act.

Period of
service as
certified.

8. For the purposes of this Act and any Act mentioned therein the period of a special operator's service as such shall be the period certified by the Under-Secretary of State for External Affairs.

10 GEORGE VI.

CHAP. 65.

An Act to amend the Special War Revenue Act

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. (1) Paragraph (f) of section thirteen of *The Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

“(f) ‘net premiums’ means in the case of a company transacting life insurance, the gross premiums received by the company other than the consideration received for annuities, less premiums returned and less the cash value of the dividends paid or credited to policyholders; and in the case of any other company the gross premiums received or receivable by the company or paid or payable by the insured less dividends paid or credited to policyholders and the rebates and return premiums paid on the cancellation of policies;”

“net premiums”.

(2) Subsection one of this section shall come into force on the first day of January, 1947.

Coming into force.

2. (1) Subsections one, two and three of section fourteen of the said Act are repealed and the following substituted therefor:—

“14. (1) Every company authorized under the laws of the Dominion of Canada or of any province thereof to transact the business of insurance, other than an association of persons formed on the plan known as Lloyds and an exchange, shall pay to the Minister a tax of two per centum upon the net premiums received by it in Canada less net premiums paid for reinsurance to companies or associations to which this section applies during the year 1947 and each calendar year thereafter.

Tax on net premiums of certain insurance companies.

R.S., c. 179;
1928, c. 50;
1929, c. 57;
1930, c. 43;
1931, c. 54;
1932, c. 54;
1932-33, c. 50;
1934, c. 42;
1935, c. 33;
1936, c. 45;
1937, c. 41;
1938, c. 52;
1939, c. 52;
1939 (2nd Sess.), c. 8;
1940, c. 41;
1940-41, cc. 1, 27;
1942-43, c. 32;
1943-44, c. 11;
1944-45, c. 48;
1945 (2nd Sess.), c. 30.

Tax on
provincial
authorized
insurance
companies.

“(2) Every association of persons formed on the plan known as Lloyds and every exchange authorized under the laws of Canada or of any province of Canada to transact the business of insurance shall pay to the Minister a tax of three per centum on the net premiums received by it in Canada, less net premiums paid for reinsurance to companies or associations to which this section applies, during the year 1947 and each calendar year thereafter.”

Coming
into force.

(2) Subsection one of this section shall be deemed to have come into force on the first day of January, 1947.

3. Section fourteen of the said Act is further amended by adding thereto the following subsection:—

Deduction.

“(6) Every company required to pay a tax under this section may deduct from the tax so payable in respect of net premiums received after the thirty-first day of December, 1946, the amount of any tax paid by it or in the case of reinsurance by the principal company to the government of any province of Canada, in respect of such premiums on insurance covering persons resident or property situated in such province, such deduction not to exceed, however, the amount of the tax resulting from the application of the rates hereinbefore specified to the said net premiums.”

Sections
repealed.

4. Sections three and four of chapter twenty-seven of the statutes of 1940-41 are repealed.

Sp. War Rev.
Amdt. Act.

5. Part VII of the said Act is repealed and the following substituted therefor:—

“PART VII.

“SECURITIES TRANSFER TAX.

Definitions.
“amount
involved.”

“58. In this Part, unless the context otherwise requires, (a) ‘amount involved’ means, in the case of a sale, the sale price and, where there is no sale, the current market price;

“bond.”

(b) ‘bond’ includes a debenture or a share of debenture stock;

“change of
ownership.”

(c) ‘change of ownership’ includes a sale, agreement for sale, transfer or assignment; and

“share.”

(d) ‘share’ means a share of the capital stock of an association, company or corporation or a participating interest in the property, operations or profits of an association, company, corporation, fund or trust, whether expressed in shares or not; and includes

(i) mineral trust deeds,

(ii) oil royalties,

(iii) syndicate units, and

(iv) fixed investment trust shares issued by a trustee and representing equitable ownership in deposited securities.

"59. (1) There shall be imposed, levied and collected an excise tax upon every change of ownership before or after issue, of any bond or share or of the right to receive any bond or share as follows:

Excise tax
on change
of ownership
and on
rights to
receive
bonds
and shares.

- (a) three cents for every hundred dollars or fraction thereof of the par value of a bond; and
- (b) in the case of shares
 - (i) where the amount involved per share is less than one dollar, one-tenth of one per centum of the amount involved,
 - (ii) where the amount involved per share is not less than one dollar and not more than five dollars, one-quarter of one cent per share,
 - (iii) where the amount involved per share is more than five dollars and not more than twenty-five dollars, one cent per share,
 - (iv) where the amount involved per share is more than twenty-five dollars but not more than fifty dollars, two cents per share,
 - (v) where the amount involved per share is more than fifty dollars and not more than seventy-five dollars, three cents per share,
 - (vi) where the amount involved per share is more than seventy-five dollars and not more than one hundred and fifty dollars, four cents per share, and
 - (vii) where the amount involved per share is more than one hundred and fifty dollars, four cents per share plus one-tenth of one per centum of the amount by which the amount involved is in excess of one hundred and fifty dollars per share.

(2) The tax imposed by this section shall be paid by the vendor, transferor, assignor or other person by whom the change of ownership is effected.

Tax payable
by vendor.

(3) Where the excise tax imposed by subsection one of this section upon an agreement for sale of a bond or share or of the right to receive a bond or share has been paid, no tax is payable thereunder upon a transfer or assignment made pursuant to the agreement for sale.

Tax on
agreement
for sale.

"60. The tax imposed by this Part is not applicable to

When tax
not ap-
plicable.

- (a) a change of ownership of a bond of the Dominion of Canada or of a province of Canada,
- (b) the first transaction whereby ownership of a bond or share or ownership of the right to receive a bond or share is established,
- (c) such changes in ownership of bonds as are exempted by regulation,
- (d) a sale of a bond to a person resident outside of Canada, if the sale is duly completed by a delivery of the certificate or other instrument of title to a point outside Canada,

- (e) a transmission on account of death, or
- (f) a gift made *inter vivos* in consideration of natural love and affection or to a religious, charitable or educational institution.

Minister
may make
regulations.

“61. (1) The Minister may make regulations with reference to any case or class of cases

- (a) prescribing the time or manner of payment of the tax imposed by this Part;
- (b) prescribing the making of a monthly return, the form thereof and the information to be contained therein;
- (c) prescribing the persons who shall collect the tax imposed by this Part and account therefor to His Majesty, or in any case where it is prescribed that the tax shall be paid by affixing and cancelling stamps in a prescribed manner, the persons who shall affix and cancel the stamps;
- (d) defining a change of ownership;
- (e) exempting such changes of ownership occurring between bond dealers in the course of marketing a new issue of bonds as are defined by the regulations; or
- (f) prescribing rules to determine, notwithstanding section fifty-nine of this Act, the basis on which the tax imposed by this Part shall be paid upon a change of ownership of participating interests, mineral deeds, oil royalties, syndicate units and fixed investment trust shares.

Minister
may fix
selling or
current
market
price.

(2) Where, in the opinion of the Minister, it is difficult to establish the selling price of a bond or share or the current market price of a bond or share has not been established by recent sales, the Minister may fix the selling price or the current market price, as the case may be, and the tax imposed by this Part shall be paid on the amount so fixed.”

6. (1) Schedule I to the said Act is amended by adding thereto the following section:—

Cigars.

“14. Cigars.....25 per cent.

Provided that the sale price of cigars manufactured in Canada shall include the amount of excise duty payable thereon under the *Excise Act*.”

Section
repealed.

(2) Section one of Schedule II to the said Act is repealed.

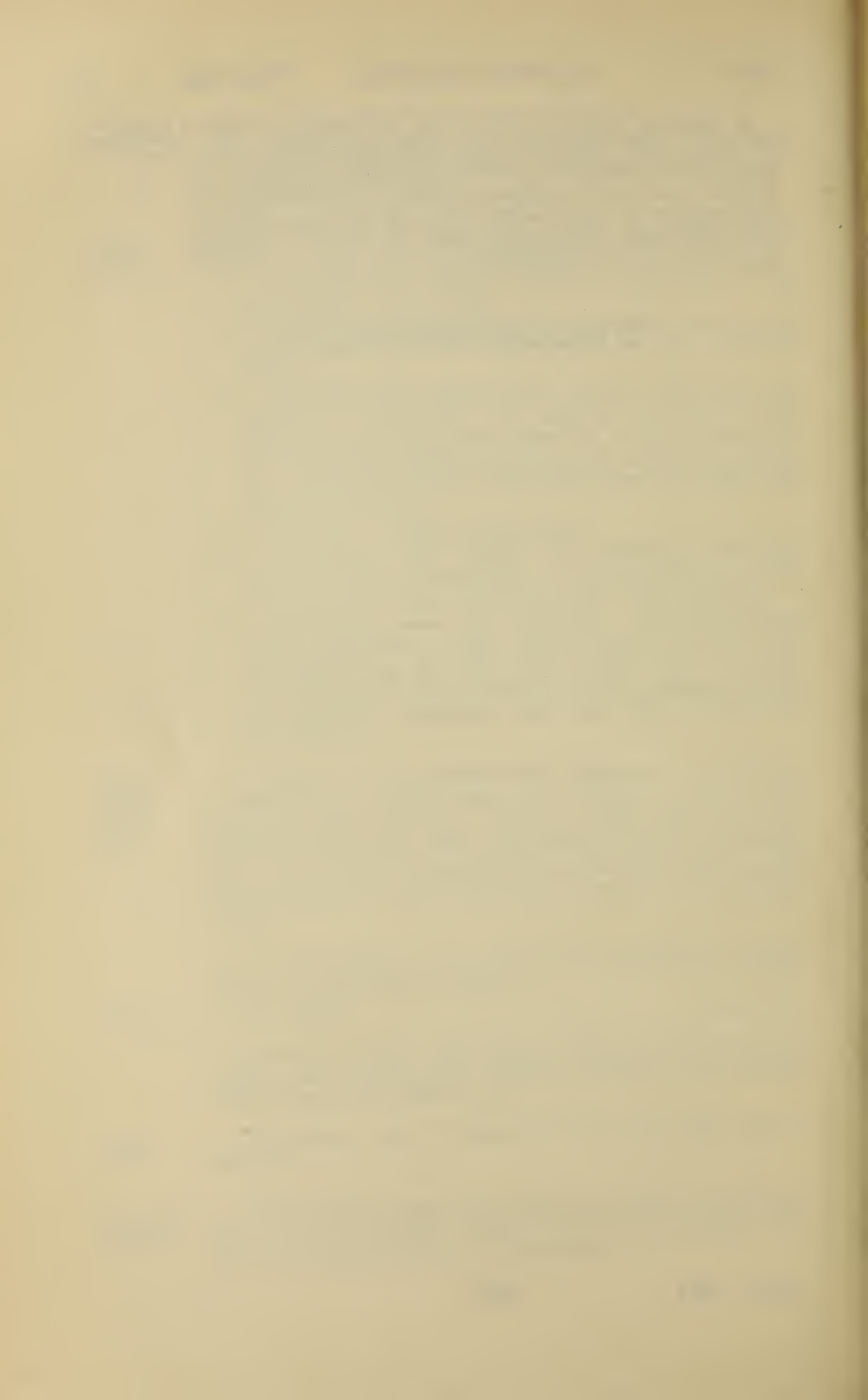
Coming into
force of secs.
1 and 2.

7. Sections one and two of this Act shall be deemed to have come into force on the first day of January, one thousand nine hundred and forty-seven.

8. Sections five and six of this Act shall be deemed to have come into force on the twenty-eighth day of June, one thousand nine hundred and forty-six, and to have applied on all goods imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for which no entry for consumption was made before that day.

Coming into
force of secs.
5 and 6.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.



10 GEORGE VI.

CHAP. 66.

An Act respecting Benefits to certain Supervisors in the
Auxiliary Services.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the
Senate and House of Commons of Canada, enacts as
follows:—

1. This Act may be cited as *The Supervisors War Service Benefits Act*. Short title.

2. In this Act and in any regulation made thereunder, Definitions.
unless the context otherwise requires,

(a) “supervisor” means a duly selected and approved “supervisor”.
representative of

- (i) Canadian Legion War Services Inc.,
- (ii) The National Council of the Young Men’s
Christian Associations of Canada,
- (iii) Knights of Columbus Canadian Army Huts, or
- (iv) Salvation Army Canadian War Services,

who was attached to and served with the naval, military
or air forces of Canada outside the Western Hemisphere;

(b) “Western Hemisphere” means the continents of “Western
North and South America, the Islands adjacent thereto Hemisphere”
and the territorial waters thereof, including Newfound-
land, Bermuda and the West Indies, but excluding
Greenland, Iceland and the Aleutian Islands.

3. Subject to section five of this Act, every supervisor, Supervisors
deemed to be
veterans with
entitlement
under certain
Acts.
on the termination of his service as such, shall be deemed

(a) to be a “veteran” within the meaning of

- (i) *The Veterans’ Land Act, 1942*,
- (ii) *The Veterans Insurance Act*,
- (iii) *The Veterans Rehabilitation Act*,
- (iv) *The War Veterans’ Allowance Act, 1946*,
- (v) *The Unemployment Insurance Act, 1940*, and
- (vi) *The Veterans’ Business and Professional Loans Act*.

1942-43, c. 33.
1944-45, c. 49.
1945, c. 35.
1946, c. 75.
1940, c. 44.
1946, c. 69.

- 1944, c. 19. (b) for the purposes of *The Department of Veterans Affairs Act*, to have served in the naval, military or air forces of His Majesty;
- 1944-45, c. 51. (c) for the purposes of *The War Service Grants Act, 1944*, to be a discharged member of the forces;
- R S., c. 22. (d) for the purposes of the *Civil Service Act*, to have served on active service overseas with the naval, military or air forces of His Majesty; and
- R.S., c. 157 (e) for the purposes of the *Pension Act*, to have been a member of the forces who performed service as Captain (Military) in a theatre of actual war.

Date of
commence-
ment of
service for
purposes of
*The Rein-
statement in
Civil
Employment
Act, 1942.*

1942-43, c. 31.

4. Every supervisor shall, upon termination of his service as such, if he became employed by Canadian Legion War Services Inc., The National Council of the Young Men's Christian Associations of Canada, Knights of Columbus Canadian Army Huts or Salvation Army Canadian War Services on or after the first day of September, one thousand nine hundred and thirty-nine, be deemed to have been on service in His Majesty's forces for the purposes of *The Reinstatement in Civil Employment Act, 1942*, and for the purposes of that Act shall be deemed to have been accepted for service on the day he became so employed.

Only service
outside
Western
Hemisphere
to count

Exception.

5. In any case where the benefits under this Act or any Act referred to in section three of this Act are calculated with reference to length of service, a supervisor shall be entitled to such benefits only in respect of service performed outside the Western Hemisphere, except that nothing in this section shall deprive a supervisor of any benefits to which he would otherwise be entitled in respect of his service as supervisor during the thirty days immediately preceding the termination of such service.

Regulations.

6. The Governor in Council may make regulations for carrying the purposes and provisions of this Act into effect.

10 GEORGE VI.

CHAP. 67.

An Act respecting The Toronto Harbour Commissioners.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Toronto Harbour Commissioners' Act, 1946.* Short title.

2. The Toronto Harbour Commissioners in supplement of any other power thereunto them enabling may acquire by purchase the lands described in the Schedule hereto and may hold, sell, lease or otherwise dispose of the same or any easement, servitude, right, right-of-way or other privilege exercisable or enjoyed in, to or over or in respect of such lands. Power to purchase certain lands.

3. For the purpose of paying the purchase price of the said lands described in the Schedule hereto The Toronto Harbour Commissioners may borrow money in Canada or elsewhere and at such rates of interest as they find expedient and may for such purpose issue debentures payable in not more than forty years from the date of the issue of any such debentures, which debentures may, subject to the exceptions contained in subsection three of section fifteen of *The Toronto Harbour Commissioners' Act, 1911*, be secured upon any real property vested in or controlled by The Toronto Harbour Commissioners. Power to borrow purchase moneys by debenture issue. 1911, c. 26.

SCHEDULE

DESCRIPTION OF THE PARCEL OF LAND TO BE PURCHASED
FROM THE CANADIAN PACIFIC RAILWAY COMPANY
LYING TO THE NORTH OF THE TORONTO HARBOUR
COMMISSIONERS' LANDS WEST OF BATHURST STREET.

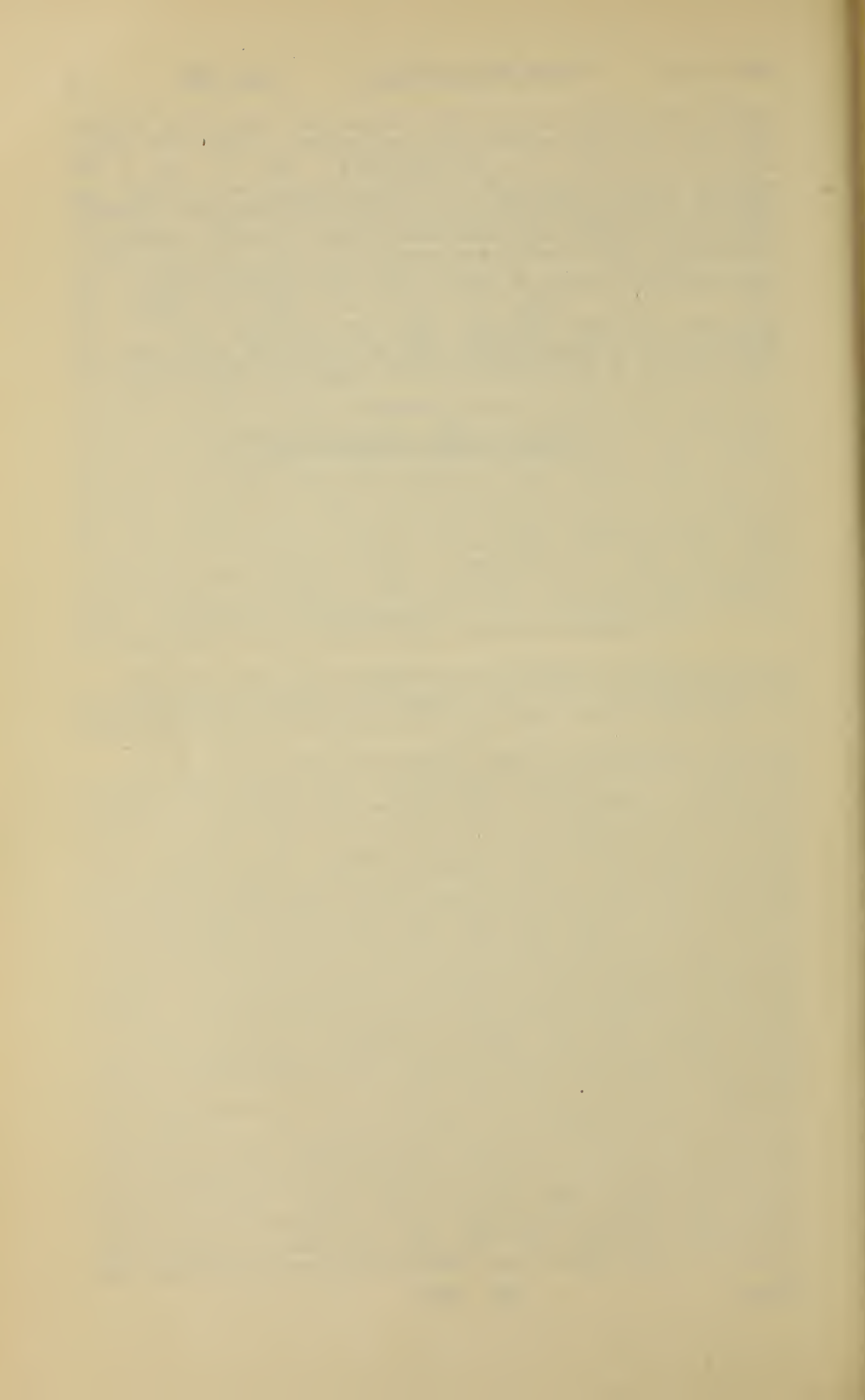
ALL AND SINGULAR that certain parcel or tract of land situate, lying and being in the City of Toronto, in the County of York, Province of Ontario, being composed of a part of the waterlot granted to the Canadian Pacific Railway Company by the Ontario Government by letters patent dated 29th October, 1902, and later by quit claim deed by the Dominion Government by letters patent dated 19th January, 1935, the quit claim deed being registered in the Registry Office for the Registry Division of Toronto as Instrument No. 18014 W.F.; part of the water lot granted to The Toronto Harbour Commissioners by the Dominion Government by letters patent dated 16th September, 1896, registered in said Registry Office as Instrument No. 2923 W.F.; and part of Parcel 1 according to a plan filed as No. 1101 in the said Registry Office, containing by admeasurement, in all, 3.437 acres more or less, the boundaries of such parcel being described as follows:—

PREMISING that the northerly limits of Blocks D and E according to a plan filed as D1444 in said Registry Office have an azimuth bearing of one hundred and five degrees and thirty-eight minutes ($105^{\circ}-38'$);

COMMENCING at the north-westerly angle of said Block E; THENCE bearing fifteen degrees and thirty-eight minutes ($15^{\circ}-38'$) along the production northerly of the westerly limit of said Block E a distance of one hundred feet ($100'-0''$) more or less, to its intersection with a line drawn parallel to the northerly limits of said Blocks E and D at the perpendicular distance of one hundred feet ($100'-0''$) measured northerly from said northerly limits; THENCE bearing one hundred and five degrees and thirty-eight minutes ($105^{\circ}-38'$) along said parallel line a distance of five hundred and thirty-five feet four inches and one quarter of an inch ($535'-4\frac{1}{4}''$) more or less, to the point of intersection by a line drawn parallel to the westerly limit of said Block D and at the perpendicular distance of one hundred and twenty-three feet four inches and one-half of an inch ($123'-4\frac{1}{2}''$) measured easterly from said westerly limit; THENCE bearing eighty-three degrees, thirty-nine minutes and twenty seconds ($83^{\circ}-39'-20''$) five hundred and eighty-four feet and one inch and three-quarters of an inch ($584'-1\frac{3}{4}''$) more or less, to a point of intersection by a line drawn parallel to the easterly limit of Block B according to said Registered Plan D1444 and northerly from a point in the southerly limit of said Block B distant one hundred feet ($100'-0''$) measured westerly thereon from the south-easterly angle of said Block B, said point of intersection being distant three hundred and eighty-eight feet and one-half of an inch ($388'-0\frac{1}{2}''$) measured northerly on said parallel line from said southerly limit of said Block B; THENCE

bearing one hundred and sixty-three degrees and twenty-four minutes ($163^{\circ}-24'$) along said parallel line one hundred and fifty feet eleven inches and one-half of an inch ($150'-11\frac{1}{2}''$) more or less, to the northerly limit of said Block B; THENCE bearing two hundred and fifty-nine degrees and fifty-one minutes ($259^{\circ}-51'$) along the northerly limit of said Block B and the northerly limit of Block C according to said Registered Plan D1444, four hundred and thirty-eight feet eleven inches ($438'-11''$) more or less, to the north-westerly angle of said Block C; THENCE bearing two hundred and eighty-five degrees and thirty-eight minutes ($285^{\circ}-38'$) along the northerly limits of said Blocks D and E seven hundred and sixty-two feet four inches and one-quarter of an inch ($762'-4\frac{1}{4}''$) to the point of commencement.

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.



10 GEORGE VI.

CHAP. 68.

An Act to amend The Unemployment Insurance Act,
1940.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of ^{1940, c. 44;}
the Senate and House of Commons of Canada, enacts ^{1943-44, c. 31.}
as follows:—

1. (1) Paragraph (*h*) of subsection one of section two of *The Unemployment Insurance Act, 1940*, chapter forty-four of the statutes of 1940, is repealed and the following substituted therefor:

“(h) ‘working week’, means the number of hours, the number of days or the number of shifts which constitute the full week’s work for any grade or class or shift in an occupation or at a factory, workshop or other premises of an employer.” ^{“working week.”}

(2) Paragraph (*a*) of subsection two of section two of the said Act is repealed and the following substituted therefor:

“(a) ‘benefit year’, section thirty-six;”

2. Section three of the said Act is repealed and the following substituted therefor:— ^{Division into parts.}

3. The remainder of this Act may be referred to as follows:—

Part I, sections four to twelve, inclusive, relating to The Unemployment Insurance Commission;

Part II, sections thirteen to eighty-seven, inclusive, relating to Unemployment Insurance;

Part III, sections eighty-eight to ninety-one, inclusive, relating to Employment Service;

Part IV, sections ninety-two to ninety-six, inclusive, relating to Veterans;

Part V, sections ninety-seven to one hundred and nine, inclusive, Regulations and General.

3. The said Act is further amended by inserting the following section immediately after section fourteen thereof:—

Persons not
employed
under a con-
tract of ser-
vice.

"14A. The Commission may, by special order, declare that the terms and conditions of service of, and the nature of the work performed by a person or group or class of persons who are not employed under a contract of service are so similar to the terms and conditions of service of, and the nature of the work performed by, a person or group or class of persons who are employed under a contract of service as to result in anomalies or injustices in the operation of the Act, and thereupon the person or group or class of persons in respect of whom the declaration is made shall be deemed to be employed under a contract of service for the purposes of this Act."

4. Subsection one of section sixteen of the said Act is repealed and the following substituted therefor:

Exempted
persons.

"16. (1) Where an employed person establishes to the satisfaction of the Commission that he is either

(a) a person who is employed in an industry that is seasonal and that does not ordinarily extend over more than twenty weeks in any year and who is not ordinarily employed in any other insurable employment; or

(b) a person who habitually works for less than the ordinary working day; or

(c) a person employed on a ship or vessel under circumstances prescribed in paragraph (c) of Part I of the First Schedule entitling him to exemption;

Certificate of
exemption.

the Commission shall grant him a certificate exempting him from liability to contribute under this Act and the holder of such a certificate shall not be insured under this Act."

5. Subsection one of section nineteen of the said Act is repealed and the following substituted therefor:

Recovery of
contributions
made on
behalf of
employee.

"19. (1) Except in cases to which subsection three or four of this section applies, where an employed person receives wages or other pecuniary remuneration in respect of his employment, an amount equal to any contribution paid or payable on behalf of the employed person by the employer or by any other person may, notwithstanding any Act or contract to the contrary, be recovered by deduction from the wages or other pecuniary remuneration and not otherwise; but no deduction may be made under this subsection

(a) from any wages or pecuniary remuneration other than such as are paid in respect of the period or part of the period for which the contribution is payable; or

(b) in excess of the contribution paid or payable on behalf of the employed person for the period in respect of which the wages or pecuniary remuneration is paid."

Proviso.

6. Subsection two of section twenty-three of the said Act is repealed. Repeal.

7. Sections twenty-seven to forty-nine, inclusive, and the heading thereto, of the said Act and sections six to nine inclusive of chapter thirty-one of the statutes of 1943-44 are repealed, and the following substituted therefor:

"Insurance Benefit.

"27. (1) Every person who, being insured under this Act, proves that he is Right of insured person to insurance benefit.

(a) unemployed,

(b) capable of and available for work; and

(c) unable to obtain suitable employment,

and in whose case the conditions laid down by this Act are fulfilled, shall, subject to the provisions of this Act, be entitled to receive payments (in this Act referred to as 'insurance benefit' or 'benefit') at weekly or other prescribed intervals at such rates as are authorized by section thirty-one of this Act, so long as those conditions continue to be fulfilled and so long as he is not disqualified under this Act from the receipt of benefit.

(2) Notwithstanding subsection one of this section or any other law, the Commission may make regulations providing that, in the case of a deceased person or a person of unsound mind, benefit may be paid to any person who, in the opinion of the Commission, is equitably entitled thereto or that, in the case of a juvenile under eighteen years of age, benefit may be paid to a person by whom such juvenile is mainly or wholly maintained. Payment of benefit where applicant a juvenile, a person of unsound mind, or deceased.

"28. (1) The right of an insured person to receive insurance benefit shall be subject to the following conditions (in this Act referred to as 'statutory conditions'), namely: Statutory conditions.

(a) that contributions have been paid in respect of him while employed in insurable employment

(i) in the case of each benefit year for not less than one hundred and eighty days during the two years immediately preceding the day on which the benefit year commences; and

(ii) in the case of each benefit year except his first, for not less than sixty days since the commencement of his immediately preceding benefit year;

(b) that, of the contributions made in respect of him while employed in insurable employment during the year immediately preceding the day on which the benefit year commences not more than half were made at the lowest rate of contribution specified in the Second Schedule;

(c) that he has made a claim for benefit in the prescribed manner; and

(d) that he is at least sixteen years of age.

Contributions
recognized.

(2) For the purposes of the statutory conditions, account shall be taken only of contributions paid in respect of the insured person for periods during which he was *bona fide* employed in insurable employment and was not exempt from the provisions of this Act.

Period of
two years
increased.

(3) If an insured person proves in the prescribed manner that he was, during any period falling within the two years specified in the first statutory condition,

(a) incapacitated for work by reason of some specific disease or bodily or mental disablement; or

(b) employed in excepted employment; or

(c) engaged in business on his own account; or

(d) employed in insurable employment in respect of which contributions were not payable; or

(e) employed outside of Canada or partly outside of Canada, in an employment in respect of which contributions were not payable; or

(f) employed in an employment not described by Part I of the First Schedule to this Act,

the first statutory condition and section thirty-one of this Act shall have effect as if, for the period of two years therein referred to, there were substituted a period of two years increased by such periods of incapacity or of such employment or business engagement but so as not to exceed in any case four years.

Periods not
counted in
computing
unemployment:
while in
receipt of
wages or
compensation substantially
equivalent
to wages.

“29. (1) An insured person shall be deemed not to be unemployed

(a) during any period for which notwithstanding that his employment has terminated, he continues to receive

(i) remuneration, or

(ii) compensation for loss of, and substantially equivalent to, the remuneration he would have received if his employment had not terminated;

(b) on any day on which, notwithstanding that his employment has terminated, he is following an occupation from which he derives remuneration or profit unless

(i) that occupation could ordinarily be followed by him in addition to, and outside the ordinary working hours of, his usual employment, and

(ii) the remuneration or profit received therefrom for that day does not exceed one dollar and fifty cents or, where the remuneration or profit is payable or is earned in respect of a period longer than a day, the daily average of the remuneration or profit does not exceed that amount;

While following
any
occupation
for remuneration unless
outside
ordinary
working
hours.

- (c) on any day that is recognized as a holiday for his grade, class or shift in the occupation or at the factory, workshop or other premises at which he is employed unless otherwise prescribed; Holidays.
- (d) on any day of any calendar week during which he works the full working week; Full working week.
- (e) on any Sunday; or Sundays.
- (f) subject to the provisions of subsection six of section thirty-six, on any day prior to the day on which he makes a claim for benefit. Prior to claim.

(2) An insured person shall be deemed not to have failed to prove that he is available for work on any day on which he is or was attending a course of instruction or training that the Commission has directed him to attend. Where proof not deemed to have failed.

"30. (1) The number of days in respect of which benefit may be paid to an insured person in a benefit year is the difference between Period in respect of which benefit is payable.

(a) one-fifth of the number of days for which contributions have been paid in respect of him in the prescribed period of five years preceding the benefit year for which the computation is made; and

(b) one-third of the number of days, if any, for which benefit has been paid to him in the prescribed period of three years preceding the benefit year.

(2) For the purposes of this section Fractions and full days.

(a) fractions of a day less than one-half shall be disregarded and a fraction of a day equal to or greater than one-half shall be taken as a full day; and

(b) the Commission may, by regulation, prescribe that the dates of termination of the five-year and three-year periods aforesaid shall be determined otherwise than by reference to the commencement of the benefit year. Dates of termination of five-year and three-year prescribed.

"31. (1) Except in the cases referred to in subsection two of this section, the daily rate of benefit for a benefit year shall be thirty-four times the average daily contribution paid by the employed person while in employment during the two years immediately preceding the commencement day of the benefit year. Daily rate of benefit.

(2) Where the employed person is a person with a dependent, that is to say Rate for persons with dependents.

(a) a man whose wife is being maintained wholly or mainly by him; or

(b) a married woman who has a husband dependent on her; or

(c) a person who maintains wholly or mainly one or more children under the age of sixteen years; or

(d) a person who maintains a self-contained domestic establishment and supports therein a wholly dependent person connected by blood relationship, marriage or adoption,
the daily rate of benefit shall be forty times the average daily contribution paid by the insured person during the two years immediately preceding the initial claim for benefit in the benefit year.

Variations in rate. (3) Notwithstanding subsection one or two of this section, if the daily rate of benefit, computed as therein provided, is not a multiple of five, the daily rate of benefit shall be the nearest multiple of five.

Weekly rate. (4) The weekly rate of benefit shall be six times the daily rate.

"child." (5) For the purposes of this section, 'child' means a child of the insured person and includes his stepchild, adopted child or illegitimate child.

(6) Where the contributions paid in respect of an employed person during the two years immediately preceding the claim for benefit average the amounts in columns (1) and (2) below, the rates of benefit shall be the amounts set out in columns (3) to (6) inclusive below.

Average Employee Contribution		Rate of Benefit			
		Person without a Dependent		Person with a Dependent	
Daily	Weekly	Daily	Weekly	Daily	Weekly
(1) Cents	(2) Cents	(3) \$ Cents	(4) \$ Cents	(5) \$ Cents	(6) \$ Cents
.02	.12	.70	4.20	.80	4.80
.02½	.15	.85	5.10	1.00	6.00
.03	.18	1.00	6.00	1.20	7.20
.03½	.21	1.20	7.20	1.40	8.40
.04	.24	1.35	8.10	1.60	9.60
.04½	.27	1.55	9.30	1.80	10.80
.05	.30	1.70	10.20	2.00	12.00
.05½	.33	1.85	11.10	2.20	13.20
.06	.36	2.05	12.30	2.40	14.40

Only periods of bona fide employment to count in computing benefits. "32. In computing benefit rights, account shall be taken only of contributions paid in respect of an insured person for periods during which he was *bona fide* employed in insurable employment and was not exempt from the provisions of this Act.

"33. The Commission may prescribe the circumstances in which and the extent to which

Adjustment of benefit on account of contributions or benefits paid in error.

(a) contributions paid in error and sums paid to a person by way of benefit while he was not entitled thereto are to be taken into account in determining his benefit rights, notwithstanding section thirty-two;

(b) sums paid to a person by way of benefit while he was not entitled thereto may be ratified; and

(c) sums due and owing to the Fund by a person who has failed or neglected to pay such sums may be considered no longer due and owing to the Fund.

"34. Where an insured person has been unemployed for six full days in a calendar week or for the full number of days constituting the normal week at the plant, factory, workshop or other place of usual employment, benefit shall be paid at the weekly rate prescribed in section thirty-one and where he has been unemployed for a portion of a calendar week, benefit shall be paid at the daily rate therein prescribed.

Weekly rates for unemployment for a week.

Daily rates for less than a week.

"35. (1) An insured person shall not be entitled to benefit

Waiting days not counted for benefit.

(a) for the first nine days of unemployment in any benefit year; nor

(b) for the first day of unemployment in any claim week,

(i) unless the insured person is unemployed for the whole of that week, or

(ii) unless the first day of unemployment in that week immediately follows a period of continuous unemployment of not less than one full week;

and any day of unemployment excluded under this paragraph shall be in addition to the days, if any, excluded under paragraph (a) of this subsection.

(2) For the purpose of this Act 'claim week' means a period of six consecutive days exclusive of Sunday beginning on a day to be determined in a manner prescribed by the Commission.

"claim week".

"36. (1) Subject to subsection two of this section, 'benefit year' means, in relation to an insured person who, upon making a claim for benefit, proves that the statutory conditions are fulfilled in his case, a period of twelve months commencing on the day he makes that claim, the day following the last day worked or the day following the last day for which a contribution has been paid as required by this Act, whichever is the latest.

Benefit year defined.

(2) If an insured person exhausts his benefit rights in a benefit year, that benefit year shall thereupon be deemed to be terminated.

Termination of benefit year by exhaustion of rights.

Commence-
ment of new
benefit year.
Proof not
required on
subsequent
application.
Benefit year
erroneously
established.

(3) A benefit year cannot commence until the previous benefit year if any, has terminated.

(4) An insured person shall prove fulfilment of the statutory conditions only once in a benefit year.

(5) In any case where, by reason of an erroneous decision, a benefit year has been deemed to have been established although one or more of the statutory conditions have not been fulfilled, a benefit year shall nevertheless be deemed to have commenced; but the insured person concerned shall not be entitled to benefit during that benefit year from the time when it is ascertained that such decision was made erroneously until he proves fulfilment of the statutory conditions.

Commence-
ment of
benefit year
and period
of unemploy-
ment.

(6) Where an insured person shows good cause for delay in making a claim for benefit the Commission may authorize

(i) the commencement of a benefit year on a day earlier than that specified in subsection one of this section, and

(ii) in respect of a period of unemployment, a day of commencement earlier than the day he makes his claim for benefit.

When Com-
mission may
determine
benefit year
not com-
menced.

(7) Where an insured person has not proved entitlement to benefit or where benefit has not been paid to him, the Commission may determine that a benefit year is deemed not to have commenced.

Benefits
inalienable.

“37. Subject to the provisions of this Act, every assignment of, or charge on, and every agreement to assign, or charge, any of the benefits conferred by this Act shall be void, and, on an assignment for the benefit of creditors being made by any person entitled to any such benefit, the benefit shall not pass to any trustee or other person acting on behalf of his creditors.

Regulations
in respect
of special
classes.

Casual
workers.

Seasonal.

Workers
paid on a
basis other
than time.

“38. (1) Where it appears to the Commission that the application of the provisions of this Act in the determination of benefits for classes of persons

(a) who habitually work for less than a full working week;

(b) who work for portions of the year only, and who during those portions of the year work wholly or partly in industries which in the opinion of the Commission are seasonal; or

(c) who by custom of their occupation, trade or industry or pursuant to their agreement with an employer are paid, in whole or in part, by the piece or on a basis other than that of time;

would result in anomalies having regard for the benefits of other classes of insured persons, the Commission may make regulations in relation to the said classes of persons

- (i) imposing additional conditions and terms with respect to contributions and the payment thereof and with respect to the receipt of benefit,
- (ii) restricting the amount or period of benefit, and
- (iii) making modifications in the provisions of this Act relating to the determination of claims for benefit,

as may appear necessary to remove or substantially remove the anomalies.

(2) The Commission shall give such public notice as it considers sufficient of its intention to make regulations under this section and shall receive any representations which may be made to it with respect thereto.

Notice of intention to make regulations.

(3) Regulations made under this section may be applicable

Regulations may apply generally or otherwise.

- (a) either generally or in a specified area; and
- (b) to all classes to which subsection one applies or one or more of them, to a particular class or a portion of a class or to an industry or a portion of an industry."

"Disqualification for Benefit.

"39. (1) An insured person shall be disqualified from receiving benefit if he has lost his employment by reason of a stoppage of work due to a labour dispute at the factory, workshop or other premises at which he was employed unless he has, during the stoppage of work, become *bona fide* employed elsewhere in the occupation which he usually follows, or has become regularly engaged in some other occupation; but this disqualification shall last only so long as the stoppage of work continues.

Disqualification through loss of work due to labour dispute.

(2) An insured person shall not be disqualified under this section if he proves

Where no disqualification.

- (a) that he is not participating in, or financing or directly interested in the labour dispute which caused the stoppage of work; and
- (b) that he does not belong to a grade or class of workers of which immediately before the commencement of the stoppage there were members employed at the premises at which the stoppage is taking place any of whom are participating in, financing or directly interested in the dispute.

(3) Where separate branches of work which are commonly carried on as separate businesses in separate premises are carried on in separate departments on the same premises, each department shall, for the purpose of this section, be deemed to be a separate factory or workshop.

Separate factory or workshop.

Disqualifica-
tion for
neglecting
opportunity
to work or
failure to
attend
course of
instruction.

"40. (1) An insured person shall be disqualified from receiving benefit if he,

- (a) after an officer of the Commission or a recognized agency or an employer has notified him that a situation in suitable employment is vacant or about to become vacant, has without good cause refused or failed to apply for such situation or failed to accept such situation when offered to him;
- (b) has neglected to avail himself of an opportunity of suitable employment;
- (c) has without good cause failed to carry out any written direction given to him by an officer of the Commission with a view to assisting him to find suitable employment (being a direction which was reasonable having regard both to his circumstances and to the usual means of obtaining that employment); or
- (d) has without good cause failed to attend a course of instruction or training that the Commission directed him to attend for the purpose of becoming or keeping fit for entry into or return to employment.

No dis-
qualification
where offer
of employ-
ment arises
out of labour
dispute or
where offer
of less
favourable
employment.

(2) For the purposes of this section, employment shall be deemed not to be suitable employment for a claimant if it is

- (a) employment arising in consequence of a stoppage of work due to a labour dispute;
- (b) employment in his usual occupation at a lower rate of wages, or on conditions less favourable, than those observed by agreement between employers and employees, or failing any such agreement, than those recognized by good employers; or
- (c) employment of a kind other than employment in his usual occupation at a lower rate of wages, or on conditions less favourable, than those which he might reasonably expect to obtain, having regard to those which he habitually obtained in his usual occupation, or would have obtained had he continued to be so employed.

Offer of
employment
of other
kind at
lower wages
after
reasonable
time.

(3) Notwithstanding paragraph (c) of subsection two of this section after a lapse of such an interval from the date on which an insured person becomes unemployed as, in the circumstances of the case, is reasonable, employment shall not be deemed to be not suitable by reason only that it is employment of a kind other than employment in the usual occupation of the insured person, if it is employment at a rate of wages not lower and on conditions not less favourable than those observed by agreement between employees and employers or, failing any such agreement, than those recognized by good employers.

"41. (1) An insured person shall be disqualified from receiving benefit if he has lost his employment by reason of his own misconduct or if he voluntarily leaves his employment without just cause.

Disqualification through loss of employment due to misconduct.

(2) An insured person shall be deemed not to have lost his employment by reason of his own misconduct if he has lost his employment on account of membership in, or of lawful activity connected with, any association, organization or union of workers.

Discharged for membership in union, etc., not deemed loss for misconduct.

"42. An insured person shall be disqualified from receiving benefit while he is an inmate of any prison or an institution supported wholly or partly out of public funds or, unless otherwise prescribed, while he is resident, whether temporarily or permanently, out of Canada.

Disqualification while inmate of prison or other institution or non-resident of Canada.

"43. Notwithstanding anything contained in this Act, no insured person shall be disqualified from receipt of benefit by reason only of his refusal to accept employment if by acceptance thereof he would lose the right

Right to membership in organizations of workers preserved.

(a) to become a member of; or

(b) to continue to be a member and to observe the lawful rules of; or

(c) to refrain from becoming a member of any association, organization or union of workers.

"44. (1) Where an insured person is disqualified from receiving benefit under section forty or section forty-one of this Act, the period of disqualification shall be for such period, not exceeding six weeks, and shall begin on such day, as may be determined by the insurance officer, court of referees or umpire, as the case may be.

Period of disqualification.

(2) Where an insured person makes application for benefit knowing that he is not unemployed, not capable of work, not available for work, or not unable to obtain suitable employment, he may be disqualified for such period not exceeding six weeks, beginning on such day, as may be determined by the insurance officer, court of referees or umpire, as the case may be, in addition to any period for which he is disqualified under subsection two of section fifty-five.

Idem.

"Determination of Questions.

"45. If any question arises as to

(a) whether any employment or any class of employment is or will be such employment as to make the person engaged therein an insured person or whether a person is or was an insured person;

Determination of questions concerning the rights of persons.

(b) who is or was the employer of any employed person;

(c) the rate of contribution payable under this Act by or in respect of any person or class of persons or as to the rates of contribution payable in respect of any insured person by the employer and that person respectively; or

(d) whether a person was or was not employed in any excepted employment or any insurable employment in respect of which contributions were not payable, or engaged in business on his own account, or employed outside of Canada or partly outside of Canada in an employment in respect of which contributions were not payable, or employed in an employment not described by Part I of the First Schedule to this Act, during any period falling within the period of two years specified in the first statutory condition;

the question shall, subject to the provisions of this Act, be decided by the Commission.

Appeal to
the umpire.

"46. (1) Any person aggrieved by any decision of the Commission made in pursuance of section forty-five, may appeal from that decision to the umpire within six months from the date on which the decision of the Commission is communicated to him or within such longer period as the umpire may allow.

Decision
of the
umpire
final.

(2) The decision of the umpire on any such appeal shall be final and not subject to appeal to any Court.

Commission
or umpire
may revise
decision.

"47. The Commission or the umpire may, on new facts being brought to its or his notice, rescind or amend any decision given by it or him, as the case may be, under this Act.

Commission
may refer
question to
an umpire.

"48. The Commission may, if it thinks fit, refer any question mentioned in section forty-five to the umpire for decision.

Question
arising
during court
proceedings.

"49. If a question specified in section forty-five of this Act arises in any legal proceedings, the justice or justices of the peace, magistrate, judge or court before whom it arises shall, if the question has not been decided by the Commission, refer the question to the Commission and defer further proceedings until the Commission's decision is received, and upon receipt of the Commission's decision, shall proceed with the hearing and judgment of the legal proceedings, and where an appeal or reference to the umpire has been made, shall nevertheless proceed with the hearing but defer judgment until the umpire's decision is received."

8. Section fifty-five of the said Act, section fifty-six of the said Act as amended by section two of chapter thirty-one of the statutes of 1943-44, and section fifty-seven of the said Act are repealed and the following substituted therefor:

“55. (1) The insurance officer shall take into consideration any claim submitted to him for examination under section fifty-four, and

Consideration of claims by insurance officer.

(a) if he is of opinion that the statutory conditions have been fulfilled, he shall declare that a benefit year has been established; or

(b) if he is of opinion that the statutory conditions have not been fulfilled, he shall

(i) declare that a benefit year has not been established on the ground that one or more of the statutory conditions is not fulfilled, or

(ii) refer the claim, if practicable, within fourteen days from the day on which the claim was submitted to him for examination, to the court of referees for its decision.

(2) Notwithstanding, that a benefit year has been established, if the insurance officer is not satisfied that the claimant has fulfilled all the other conditions of entitlement to benefit or if he is of the opinion that the claimant is disqualified from receiving benefit, he shall

Further action by insurance officer.

(a) refer the claim, if practicable, within fourteen days from the day on which the claim was submitted to him for examination, to the court of referees for its decision; or

(b) declare the claimant to be disqualified from receiving benefit from such day as he may determine, on the ground that

(i) the claimant has not proved fulfilment of the conditions contained in section twenty-seven;

(ii) the claimant does not fulfil one or more of the additional conditions or terms for the receipt of benefit imposed by regulation; or

(iii) the claimant is disqualified under sections thirty-nine to forty-two inclusive of this Act.

“56. Where the insurance officer declares that a benefit year has not been established or declares a claimant to be disqualified from receiving benefit, the claimant may at any time within twenty-one days from the date on which the decision of the officer is communicated to him, or within such further time as the Commission may in any particular case for special reasons allow, appeal in the prescribed manner to the court of referees.”

Appeals of claimant to court of referees.

9. Sections fifty-eight to sixty-one inclusive of the said Act are repealed and the following substituted therefor:

“57. Subject to the provisions of section fifty-eight an appeal shall lie to the umpire from any decision of a court of referees as follows:

Appeal to umpire.

(a) at the instance of an insurance officer, in any case;

(b) at the instance of an association of employed persons of which the claimant is a member, in any case;

(c) at the instance of the claimant

(i) without leave in any case in which the decision of the court of referees is not unanimous; and

(ii) with the leave of the chairman of the court of referees in any other case; so, however, that where leave to appeal is not granted when the decision of the court of referees is given, an application for such leave may be made by the claimant in such form, and within such time after the date of the decision, as shall be prescribed, and any application for leave to appeal shall be granted by the chairman if it appears to him that there is a principle of importance involved in the case or any other special circumstances by reason of which leave to appeal ought to be given.

Associations which may appeal on behalf of a claimant member.

“58. For the purposes of paragraph (b) of section fifty-seven a claimant for benefit shall not, in relation to any appeal be deemed to be a member of any association of employed persons unless he was a member thereof on the last day on which he was employed before the claim which is the subject of the appeal was made, and has continued to be a member thereof until the date when the appeal is made: and the question whether any association is or is not an association of employed persons for the purpose of this section shall be for the decision of the umpire.

Records of courts of referees.

“59. (1) The decisions of a court of referees shall be recorded in writing and shall include a statement of its findings on questions of fact material to the decision.

Record where leave to appeal.

(2) Where the chairman of a court of referees grants leave of appeal to the umpire from the decision of the court, the chairman shall record in writing a statement of the grounds on which leave to appeal is granted.

Appeal within six months.

“60. An appeal must be brought within six months of the date of the decision of the court of referees or such longer period as the umpire may, in any case, for special reasons allow.”

10. The said Act is further amended by adding the following as section sixty-one:

Rehearing on direction of umpire.

“61. On an appeal from a decision of a court of referees or a decision of the Commission, the umpire may direct the court of referees or the Commission, as the case may be, to reconsider or rehear the case either generally or on any particular issue, and may withhold his decision pending the decision of the court of referees or the Commission.”

11. Section sixty-two of the said Act is repealed and the following substituted therefor:

“62. The decision of the umpire on any appeal from the court of referees shall be final and not subject to appeal to any Court.”

Decision of umpire final.

12. Section sixty-five of the said Act is repealed and the following substituted therefor:

“65. Where a claim for benefit is allowed by a court of referees, benefit shall be payable in accordance with the decision of the court notwithstanding that an appeal to the umpire is pending, unless the appeal has been brought on the ground that the claimant ought to be disqualified under the provisions of section thirty-nine of this Act and within twenty-one days of the date on which the decision of the court of referees was given, and any benefit paid in pursuance of the provisions of this section shall be treated, notwithstanding that the final determination of the question is adverse to the claimant, as having been duly paid and shall not be recoverable from the claimant.”

Decision of court of referees to have effect pending appeal to umpire.

13. Subsection two of section sixty-six of the said Act as enacted by section eleven of chapter thirty-one of the statutes of 1943-44, is repealed and the following substituted therefor:

“(2) If any question specified in section forty-five arises, that question shall be decided by the Commission under the provisions of section forty-five of this Act.”

Insurability decided by Commission.

14. Section sixty-seven and the heading thereto of the said Act is repealed and the following substituted therefor:

“Legal Proceedings.

“67. (1) If, for the purpose of obtaining any benefit or payment under this Act, either for himself or for any other person, or for the purpose of avoiding any payment to be made by himself under this Act, or enabling any other person to avoid any such payment, any person makes a false statement or misrepresentation to the Commission or to any person concerned in the administration of this Act, he shall be guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding three months, with or without hard labour, without option of a fine.

Penalty for false representation.

Penalty.

(2) There shall be imposed on every person convicted of an offence under subsection one of this section who has not already repaid the payment obtained or made the payment avoided, in addition to the penalty provided for therein, a further penalty equal to the amount of benefit

Additional penalty.

or payment obtained or payment avoided, and the additional penalty shall be paid to the Unemployment Insurance Fund to be applied, where the payment avoided was in respect of contributions, in payment thereof."

15. Section sixty-eight of the said Act, as enacted by section twelve of chapter thirty-one of the statutes of 1943-44, is repealed and the following substituted therefor:

Penalty for
contraven-
tion or non-
compliance.

"**68.** (1) If any person is guilty of any contravention of or non-compliance with any of the requirements of this Act or the regulations made thereunder, or if any employer deducts or attempts to deduct from the wages or other remuneration of an employed person the whole or any part of the employer's contribution, or fails or neglects to pay any contribution for which he is liable under this Act, he shall be guilty of an offence against this Act and for each offence, in respect of which no penalty is provided, be liable on summary conviction, to a fine not exceeding two hundred and fifty dollars, or to imprisonment for a term not exceeding three months, or to both fine and imprisonment.

Additional
penalty.

Provided that in any case where an employer is convicted of the offence of failing or neglecting to pay a contribution there shall be imposed on him, in addition to the afore-said penalty, a further penalty equal to the amount of the contribution which he has failed or neglected to pay, which additional penalty shall be paid over to the Unemployment Insurance Fund and applied in payment of the contributions in arrears in respect of which the conviction is made.

Form of in-
formation
where one or
more
offences.

(2) In any proceedings for offences against the provisions of this Act or regulations made thereunder, any information may include more than one offence committed by the same person, and all such offences may be tried concurrently and no information, warrant, conviction or other proceedings for such offences shall be deemed objectionable or insufficient on the ground that it relates to two or more offences, and one conviction for any or all such offences may be made, which conviction may, but need not, provide a separate penalty for each such offence, except in the case of additional penalties imposed under subsection two of section sixty-seven or the proviso to subsection one of this section, where separate additional penalties shall be imposed for each such offence.

Jurisdiction
of court.

(3) Notwithstanding Part XV of the *Criminal Code*, a justice may hear, try, determine and adjudge the complaint or information in respect of any offence against this Act or regulations made thereunder if the accused is summoned, found, apprehended or is in custody in his territorial jurisdiction although the matter of the complaint or information did not arise within his territorial jurisdiction."

16. Section seventy of the said Act is repealed and the following substituted therefor:

"70. (1) Proceedings for an offence under this Act shall not be instituted except with the consent in writing of the Commission or an officer appointed under this Act and authorized in that behalf by special or general directions of the Commission.

Power to take and conduct proceedings.

(2) Proceedings for an offence under this Act or regulations made thereunder may be commenced at any time within twelve months from the day on which evidence, sufficient in the opinion of the Commission to justify prosecution for the offence, comes to its knowledge.

Proceedings may be commenced within twelve months of evidence of offence.

(3) For the purposes of subsection two of this section, a certificate issued by the Commission certifying as to the date on which the evidence referred to in subsection two of this section came to the knowledge of the Commission, shall be received as conclusive evidence thereof."

Certificate evidence of date.

17. Section seventy-one of the said Act is repealed and the following substituted therefor:

"71. (1) Any sum due and owing to the Unemployment Insurance Fund or to the Commission under this Act shall be recoverable as a debt due to the Crown and, without prejudice to any other remedy, may be recovered by the Commission as a civil debt.

Sums due recoverable as Crown or civil debts.

(2) Proceedings for the recovery of any sum due and owing to the Unemployment Insurance Fund or to the Commission may be commenced at any time within twelve months from the day on which evidence sufficient in the opinion of the Commission to justify such proceedings, comes to its knowledge.

Proceedings may be commenced within twelve months of evidence of debt.

(3) For the purposes of subsection two of this section, a certificate issued by the Commission certifying as to the date on which the evidence referred to in subsection two of this section came to the knowledge of the Commission, shall be received as conclusive evidence thereof."

Certificate evidence of date.

18. Section seventy-two of the said Act is repealed and the following substituted therefor:

"72. (1) Where an employer fails or neglects to pay a contribution which under this Act he is liable to pay in respect of any insured person in his employment, or fails or neglects to comply with the requirements of any regulation relating to the payment or collection of contributions in respect of the insured person, and by reason thereof that person loses the right to claim in whole or in part the insurance benefit to which he would otherwise have been entitled under this Act, the Commission may nevertheless pay the benefit and the employer shall be, unless the failure to pay contributions was the result of an erroneous opinion

The Commission may pay benefit to insured person where contributions not paid.

or ruling given in writing by an officer of the Commission, liable to pay to the Unemployment Insurance Fund a sum equal to the amount of the insurance benefit so lost.

Payment
upon
recovery.

(2) Upon recovery of an amount from an employer under subsection one of this section, the Commission shall pay the benefit if it has not already done so.

Recovery of
benefit
erroneously
obtained.

(3) If it is found at any time that a person has received a sum by way of benefit while the statutory conditions or any other conditions for the receipt of benefit imposed by or pursuant to this Act were not fulfilled, or while the insured person was disqualified from receiving benefit, he shall be liable to repay to the Unemployment Insurance Fund a sum equal to the amount so received by him.

Proceedings
under this
section.

(4) Proceedings may be taken under this section notwithstanding that proceedings have been taken under any other provision of this Act in respect of the same failure or neglect."

19. Subsection one of section seventy-seven and the heading thereto of the said Act is repealed and the following substituted therefor:

"Unemployment Insurance Fund.

Unemploy-
ment Insur-
ance Fund.

"77. (1) There shall be a special account in the Consolidated Revenue Fund called the Unemployment Insurance Fund (in this Act referred to as 'the Fund'), to which the Minister of Finance shall from time to time credit all moneys received from the sale of unemployment insurance stamps and all contributions paid otherwise than by means of such stamps under the provisions of this Act."

20. Subsection one of section seventy-eight of the said Act is repealed and the following substituted therefor:

Payments
out of the
Fund.

1931, c. 27.

"78. (1) Notwithstanding *The Consolidated Revenue and Audit Act, 1931*, the Minister of Finance may, subject to the provisions of this Act, on the requisition of the Commission or its authorized officers, pay out of the Fund insurance benefits and refunds of contributions as provided by this Act and expenses in connection with the pledging of securities or advances to the Fund pursuant to section seventy-nine of this Act but no other payment shall be made a charge on the Fund: Provided that credits in the Fund not currently required for the purposes of this Act shall, as provided in this section, be invested by the Commission in obligations of, or guaranteed by, the Government of Canada, and investments so made may be sold or exchanged for other like securities and all interest received on the investments shall be credited to the Fund."

Proviso.

21. Subsection one of section eighty-four of the said Act is repealed and the following substituted therefor:

"84. (1) The Committee shall, not later than the end of July, in each year, make a report to the Governor in Council on the financial condition of the Unemployment Insurance Fund as of the thirty-first day of March last preceding, and shall also make a report to the Governor in Council on the financial condition of the Fund whenever the Committee considers that the Fund is or is likely to become, and is likely to continue to be, insufficient to discharge its liabilities, and may make a report on the financial condition of the Fund at such other times as the Committee may think fit."

Annual and other reports on condition of Fund, and recommendations.

22. Subsection two of section eighty-six of the said Act as enacted by section thirteen of chapter thirty-one of the statutes of 1943-44, is repealed and the following substituted therefor:

"(2) On the recommendation of the Committee and the Commission, the Governor in Council may extend the provisions of this Act to any of the employments specified as excepted employments in Part II of the First Schedule to this Act or any part of any such excepted employment, with such modifications, if any, as may be found necessary, or by special or supplementary schemes.

G. in C. may extend provisions of Part II.

(3) No contributions shall be payable or paid in respect of employment in lumbering and logging, in any area, until a day prescribed by the Commission for that area unless, prior to the coming into force of this subsection, a day has already been prescribed for that area.

Lumbering and logging.

(4) Where the provisions of Part II of this Act are extended to any employment under this section, no contributions shall be payable or paid in respect of that employment, in any area, until a day prescribed by the Commission for that area."

Application of Part II on day prescribed.

23. Section eighty-eight of the said Act is repealed and the following substituted therefor:

"88. (1) The Commission shall organize and maintain an employment service for Canada and in respect of the administration of that service shall be responsible to the Minister.

Organization and maintenance of employment service.

(2) It shall be the duty of the Commission in organizing and maintaining such employment service, to collect information concerning employment for workers and workers seeking employment and, to the extent the Commission considers it necessary, to make such information available at the employment offices, with a view to assisting workers to obtain employment for which they are fitted and assisting employers to obtain workers most suitable to their needs.

Duty of Commission to collect information, etc.

Duties of
employment
service.

(3) The employment service shall in relation to unemployment insurance, perform such duties under this Act as may be prescribed by the Commission, and undertake such other services in the interests of workers and employers as the Commission in the exercise of its powers may prescribe.

Additional
duties of the
Commission.

(4) The Commission shall assume and carry out such other duties and responsibilities as the Governor in Council, on the recommendation of the Minister, may require from time to time and, in respect of such other duties and responsibilities, shall be responsible to the Minister."

24. The said Act is further amended by inserting the following heading and Part immediately after section ninety-one thereof:

"PART IV.

"*Veterans.*

Definitions.
"discharge".

"92. In this Part

(a) "discharge" means any honourable termination of service from the forces since the thirtieth day of June, 1941;

"period of
service".

(b) "period of service" means time served on active service in the forces, excluding therefrom any period of absence without leave or leave of absence without pay, or time served while undergoing sentence of penal servitude, imprisonment or detention, or period of service in respect of which pay is forfeited;

"veteran".

(c) "veteran" means a person

(i) who has been on active service in the Canadian forces or in receipt of active service rates of pay from such forces during the war, including a person who has served in the Canadian Women's Army Corps since the thirteenth day of August, nineteen hundred and forty-one, and who has been discharged from such forces, or

(ii) resident in Canada who served in the forces of His Majesty other than Canadian forces, was domiciled in Canada at the time he joined such forces for the purposes of the war and who has been discharged from such forces, or

(iii) domiciled and resident in Canada, who served in the armed forces of any of the nations allied with His Majesty in active operations against the enemy in the war and was domiciled in Canada at the time he joined any such forces for the purposes of the war, and who returned to Canada within two years of the date of his discharge from such forces, or of the eighth day of May, 1945;

(d) "war" means the war which commenced on the tenth "war". day of September, 1939.

"93. A veteran who completes fifteen weeks in insurable employment within any period of twelve months, whether continuous employment or not, shall for the purposes of this Act be deemed to have been in insurable employment immediately prior to the commencement of the said fifteen weeks for a period equal to his period of service after the thirtieth day of June, nineteen hundred and forty-one, and the said insurable employment shall be deemed to have been continuous as nearly as may be without being contemporaneous with any period during which the veteran actually was in insurable employment prior to the said fifteen weeks.

Qualification period.

"94. As soon as may be after the Commission ascertains that a veteran has completed fifteen weeks as aforesaid in insurable employment, there shall be credited to the Fund out of moneys appropriated by Parliament for the purpose, the amount of the combined contributions of the employer and the employed person under this Act, for a period equal to the period of service of the veteran after the thirtieth day of June, nineteen hundred and forty-one, and the rate at which the said combined contributions shall be computed is the average of the contributions shown by the unemployment insurance records of the veteran to have been paid by him and on his behalf for the said fifteen weeks; and for the purposes of this Act the veteran shall be deemed to have been *bona fide* employed in insurable employment during the said period of service and all contributions shall be deemed to have been paid under this Act in respect of the veteran during the said period of service.

Contributions in respect of veterans.

"95. If, on making any report on the financial condition of the Fund, the Unemployment Insurance Advisory Committee finds that the said Fund has been adversely affected by reason of the provisions of this Part, the Committee shall, in its report under section eighty-four of this Act, state the amount and the manner in which the said Fund has been adversely affected as aforesaid, and the Governor in Council may, on receipt of the said report, take into consideration immediate measures to remedy any depletion of the said Fund due to the operation of this Part, which depletions shall have been established by the aforesaid report of the Committee."

Report on Fund.

"96. For the purposes of this Part "veteran" shall include merchant seamen to whom a Special Bonus or a War Service Bonus was payable and "period of service" of merchant seamen shall be such part of the time served which counted for such bonuses as may be prescribed by the Governor in Council."

"Veteran" to include certain merchant seamen.

25. The heading "Part IV" immediately preceeding section ninety-two of the said Act is renumbered "Part V" and the said section ninety-two, as amended by section fifteen of chapter thirty-one of the statutes of 1943-44, is repealed and the following substituted therefor as section ninety-seven:—

"97. In addition to the authority elsewhere in this Act conferred upon the Commission to make regulations, the Commission may also make regulations:—

(a) for permitting persons who are engaged under the same employer, partly in insurable employment and partly in some other employment to be treated with the consent of the employer, for the purposes of this Act, as if they were wholly engaged in insurable employment;

(b) for prescribing the evidence to be required as to the fulfilment of the conditions and the absence of the disqualifications for receiving or continuing to receive insurance benefit, and for that purpose requiring the attendance of employed persons at such offices or places and at such time as may be required, and requiring employers to answer inquiries relating to any matters on which the fulfilment of the aforesaid conditions or the absence of the aforesaid disqualifications depends;

(c) for prescribing the manner in which claims for benefit may be made and the procedure to be followed for the consideration and examination of claims and questions to be considered by the Commission, insurance officers, courts of referees, and umpire, and the mode in which any question may be raised as to the continuance, in the case of a person in receipt of insurance benefit, of the benefit;

(d) with respect to the payment of contributions and benefits during any period intervening between any application for the determination of any question or any claim for benefit and the final determination of the question or claim;

(e) governing the reference, for consideration and advice of questions bearing upon the administration of this Act to the Committees provided for in Part III of this Act;

(f) for prescribing, either generally or with respect to any special class of cases, that where a period of employment begun on one day extends over midnight into another day, the person employed shall be treated as having been employed on such one of those two days as the regulations may direct;

(g) to provide, with the concurrence of the Postmaster General, for enabling claimants of benefit in certain places to make their claims for benefit through the

Regulations concerning persons under same employer partly in insurable employment and partly in another employment.

Prescribing evidence required.

Procedure on claims for benefit.

Payment of benefits and contributions pending determination of questions.

Reference of questions to Committees

Persons employed on night work.

Payment of benefits through Post Office in certain places.

Post Office, and for the payment of benefit of such claimants through the Post Office;

- (h) for prescribing penalties for the violation of any regulation, including maximum and minimum fines: Penalties.
Limitation.
Provided, however, that a fine prescribed shall not exceed two hundred and fifty dollars and a term of imprisonment shall not exceed three months;
- (i) for determining the earnings of employed persons for the purpose of this Act and without limiting the generality of the foregoing for determining the earnings of employed persons who are paid a single amount for personal services and expenses, or whose remuneration is not pecuniary, is only partly pecuniary, or is not fixed at a pecuniary amount payable only for personal services; Determina-
tion of
earnings.
- (j) for prescribing the commencement of the two years specified in the first statutory condition, the one year specified in the second statutory condition or the two years specified in subsection one of section thirty-one of this Act otherwise than by reference to the commencement day of the benefit year; Commence-
ment of
periods.
- (k) for regulating the possession, custody or control of insurance cards, insurance books, unemployment insurance stamps or other documents or things used in the administration of this Act; Possession of
insurance
records.
- (l) for determining the amount of contributions payable under this Act in respect of one or more employees of any employer by reference to a percentage of the total remuneration that has been paid or become payable by an employer who, in the opinion of the Commission, has failed to keep books, records or accounts adequate for the purpose; Determina-
tion of
contributions
payable.
- (m) for determining the total remuneration paid or payable in respect of one or more employees of any employer who, in the opinion of the Commission, has failed to keep books, records or accounts adequate for the purpose; Determina-
tion of total
remunera-
tion.
- (n) varying the provisions of, or creating a scheme supplementing or to be substituted for, Part II of this Act in relation to employments specified in paragraph (c) of Part I of the First Schedule to this Act either generally or with reference to any class or area; Variation of
Part II—
special
schemes.
- (o) requiring every person who has engaged an employee, who ascertains that he requires or will require to engage an employee or who ascertains that an employee has left or will be leaving his employment, subject to prescribed conditions, to notify the employment service organized under Part III of this Act, of such fact and to supply prescribed incidental information in such manner and within such time as may be prescribed; Employment
records.

Information
from person
seeking
employment.

(p) requiring every person seeking employment to notify the employment service of such fact and to supply prescribed incidental information in such manner and within such time as may be prescribed;

Registration
of unem-
ployed.

(q) notwithstanding subsection one of section twenty-nine, prescribing the conditions under which contributions and benefit shall be paid in respect of Sundays and holidays;

Generally.

(r) for prescribing anything that, under this Act, may be prescribed;

Determining
that earnings
exceed \$2,400
a year.

(s) for predetermining or determining whether or not the earnings of employed persons exceed or will exceed in value two thousand four hundred dollars a year, or whether or not a rate or aggregate rates of remuneration is or are such that the earnings of an employed person thereunder exceed or will exceed in value two thousand four hundred dollars a year; and

Generally.

(t) generally for carrying this Act into effect."

Sections
renumbered.

26. Sections ninety-three, ninety-four, ninety-five and ninety-six of the said Act, as enacted by chapter forty-four of the statutes of 1940, are respectively renumbered ninety-eight, ninety-nine, one hundred and one hundred and one.

Renumbering.

27. Section ninety-seven of the said Act, as enacted by section eighteen of chapter thirty-one of the statutes of 1943-44, is renumbered as section one hundred and two and subsection two thereof is repealed and the following substituted therefor:

Mutilation
of records.

"(2) No person shall, with intent to evade any of the provisions of this Act, destroy, alter, mutilate or secrete any records or books of account or make or counsel or procure the making of any false or fraudulent entries in those records or books, or omit or concur in omitting to enter any material particular in records or books of account."

Sections
renumbered.

28. Sections ninety-eight and ninety-nine of the said Act are renumbered as sections one hundred and three and one hundred and four, respectively.

29. The said Act is further amended by inserting therein the following section:

Secrecy of
records.

"105. Information, written or verbal, obtained by the Commission from any person pursuant to the provisions of this Act or any regulations made thereunder shall be made available only to the employees of the Commission in the course of their employment and such other persons as the Commission may deem advisable, and neither the Commission nor any of its employees shall be compelled to answer any question concerning such information or to produce any records or other documents containing such

information as evidence in any proceedings not directly concerned with the enforcement or interpretation of this Act or any regulation made thereunder."

30. The said Act is further amended by inserting therein the following section:

"106. A consent or certificate of the Commission, or a copy of a consent or certificate, resolution, regulation, special order, record, document, other proceeding of the Commission or other proceeding under this Act, purporting to be signed or certified under the hand of any Commissioner or the Secretary of the Commission, shall be receivable in evidence without proof of the signature or the official character of the person or persons appearing to have signed the same and without further proof thereof."

Execution of documents.

31. Sections one hundred, one hundred and one, one hundred and two and one hundred and three of the said Act are renumbered as sections one hundred and seven, one hundred and eight, one hundred and nine and one hundred and ten, respectively.

Sections renumbered.

32. Sections twenty-one to twenty-four inclusive of the *Veterans Rehabilitation Act* are repealed.

Repeal 1945 (2 Sess.), c. 35.

33. Paragraph (c) of Part I of the First Schedule to the said Act is repealed and the following substituted therefor:

"(c) If prescribed for the purposes of this Part of this Schedule, employment outside of Canada or partly outside of Canada, being employment which if it were employment in Canada, would make the person employed therein an insured person."

Part I of First Schedule.

34. Paragraphs (e) and (f) of Part II of the First Schedule to the said Act are repealed and the following substituted therefor:

Part II of First Schedule.

"(e) Employment in stevedoring.

"(f) Employment in domestic service except where the employed person is employed in a trade or business carried on for purpose of gain or is employed in a club."

35. Paragraphs (j) and (n) of Part II of the First Schedule to the said Act are repealed and the following substituted therefor:

Part II of First Schedule.

"(j) Employment as a member of His Majesty's Canadian naval, military or air forces and the Royal Canadian Mounted Police;"

"(n) Employment under one or more contracts of service, whether concurrent or not, whether for full-time service or for part-time service, at a rate or aggregate rates of remuneration under which the earnings of the employed person exceed in value two thousand four hundred dollars a year;

Proviso.

Provided however, that any such employment, the rate of remuneration whereof is an hourly rate, a daily rate, a weekly rate, a piece rate including a mileage or other rate being a sum of money per unit of physical measurement of work accomplished or service rendered, or any of such rates in combination with other rates, shall, notwithstanding that earnings thereunder exceed in value two thousand four hundred dollars a year, be insured, unless otherwise excepted;

Proviso.

And provided further that, notwithstanding anything contained in this paragraph, any person in respect of whom contributions have been paid or payable as an insured person, for two hundred weeks within the period of five years immediately prior to the date on which his employment became excepted by reason of this paragraph may, within six months after becoming so excepted, elect in the prescribed manner to remain an insured person from the date of his election."

Part II
of First
Schedule.

36. Part II of the First Schedule to the said Act is amended by adding the following:

"(u) Employment by a corporation, of a person

(i) who is the *bona fide* registered owner of more than half of the shares of the corporation which carry voting rights; or

(ii) who is the *bona fide* registered owner of more than the number of shares of the corporation required for his qualification as a director and who has been duly elected a director and appointed to the position of an officer of the corporation, upon certification by the directors, as recorded in the minutes of the corporation, that such person actually performs the functions and duties of the said position; and for the purposes of this subparagraph 'officer' shall mean the president, vice-president, secretary, treasurer, secretary-treasurer, chairman of the executive committee, general manager or managing director of the corporation."

Repeal.

37. The Third Schedule to the said Act as amended by section twenty-six of chapter thirty-one of the statutes of 1943-44 is repealed.

Coming
into force.

38. This Act shall come into force in whole or in part on such day or days as may be fixed by the Governor in Council, and due notice thereof shall be published in the *Canada Gazette*.

10 GEORGE VI.

CHAP. 69.

An Act respecting Loans to Veterans to assist in their
Establishment in Business or Professionally.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the
Senate and House of Commons of Canada, enacts as
follows:—

SHORT TITLE.

1. This Act may be cited as *The Veterans' Business and Professional Loans Act*. Short title.

INTERPRETATION.

2. In this Act unless the context otherwise requires,
- | | |
|---|--------------------------------|
| (a) "application" means application for a guaranteed loan that has been signed by the veteran making the application for the guaranteed loan; | Definitions.
"application". |
| (b) "bank" means a bank incorporated by or under the provisions of <i>The Bank Act</i> ; | "bank".
1944-45, c. 30. |
| (c) "borrower" means a veteran to whom a guaranteed loan has been made; | "borrower". |
| (d) "business" includes trade, industry, or profession; | "business". |
| (e) "guaranteed loan" means a loan that complies with all the requirements of paragraphs (a) to (n) inclusive, of subsection one of section three of this Act; | "guaranteed loan". |
| (f) "insurance" means insurance that a bank may carry to cover any loss sustained by it as the result of a guaranteed loan; | "insurance". |
| (g) "Minister" means the Minister of Finance acting for or on behalf of His Majesty; | "Minister". |
| (h) "prescribed" means prescribed by regulation; | "prescribed". |
| (i) "purchase of a business" includes the purchase of an interest in an existing partnership and the advance of capital for a new partnership, if the partnership business is to be the main occupation of the veteran and he intends to participate actively in that business; | "purchase of business". |

"regulation".

"veteran".

1944-45, c. 51.

1942-43, c. 33.

- (j) "regulation" means a regulation made under this Act;
 (k) "veteran" means a person resident and domiciled in Canada who has received, or is entitled to a gratuity under *The War Service Grants Act, 1944*, and who has not elected to take benefits under *The Veterans' Land Act, 1942*.

GUARANTEED LOANS.

Minister to pay losses of banks within certain limits and under certain conditions.

3. (1) The Minister shall, subject to the provisions of this Act, pay to a bank, the amount of loss sustained by it as a result of a loan made to a veteran in pursuance of an application by such veteran in any case where:

- (a) the application stated that the loan was required by the veteran for any of the following purposes:
 (i) the purchase of a business;
 (ii) the purchase or repair of machinery, tools, instruments or other equipment for his business;
 (iii) the construction, repair or alteration of or making of additions to any building or structure used or to be used in the carrying on of his business;
 (iv) any purpose as prescribed which may be deemed to benefit his business;
 (b) the application was in the form prescribed;
 (c) a responsible officer of the bank certified that he had scrutinized and checked the application for the loan with the care required of him by the bank in the conduct of its ordinary business;
 (d) the sum of the principal amount of loan, the amount of any loan applied for by the veteran and concurred in by the Minister and the amount of any guaranteed loan previously made to the veteran as disclosed in the application of the veteran or of which the bank had other knowledge did not exceed the sum of three thousand dollars;
 (e) the principal amount of the loan did not exceed two-thirds of the proposed total expenditure by the veteran for the purpose stated in the application;
 (f) the loan was repayable in full by the terms thereof in not more than ten years;
 (g) the rate of interest charged by the bank on the loan did not exceed five per centum per annum simple interest so long as the veteran was not in default on the loan;
 (h) no fee, service charge or charge of any kind other than interest, except such charge for insurance as may be authorized by the regulations, was, by the terms of the loan, payable to the bank in respect of the loan so long as the veteran was not in default on the loan;
 (i) the application for the loan was concurred in before the loan was made, by the Minister of Veterans Affairs

or his authorized representative as defined by the regulations;

- (j) repayment of the loan was secured in such manner as may be prescribed;
- (k) the loan was made on such terms and in accordance with such provisions in addition to those specified in the preceding paragraphs as may be prescribed;
- (l) the loan was made within five years after commencement of this Act;
- (m) the loan was made on a date prior to the termination of the liability of the Minister in the manner set out in subsections one and two of section five of this Act.

(2) Concurrence in the application by the Minister of Veterans Affairs or his authorized representative as defined by the regulations is conclusive evidence that the applicant for the guaranteed loan is a veteran.

Concurrence of Minister of Veterans Affairs.

4. His Majesty is bound by this Act.

Crown bound by Act.

5. (1) The Minister may, by notice in writing to the head office, of a bank, terminate his liability to such bank under this Act with respect to loans made by such bank after a date not less than fourteen days following the date of dispatch of such notice in any case where:

Provision for terminating Minister's liability.

- (a) the aggregate principal amount of guaranteed loans made by all banks has reached twenty-five million dollars; or
- (b) the prior approval of the Governor in Council has been obtained.

(2) The notice in writing referred to in subsection one of this section, shall take the form either of a telegram or a registered letter and shall contain:

Contents of notice.

- (a) the authority for terminating the Minister's liability with respect to loans made by the bank receiving such notice in writing; and
- (b) the date on which the termination of the Minister's liability with respect to loans made by such bank is to take effect.

(3) This section does not relieve the Minister of any liability imposed on him under this Act in respect of any guaranteed loan made by a bank before the Minister has terminated his liability with respect to loans made by such bank in the manner set out in subsections one and two of this section.

Prior loans not affected.

6. (1) Where the aggregate principal amount of guaranteed loans made by a bank does not exceed one million dollars the Minister is not liable to pay to such bank a total amount in excess of twenty-five per centum of such aggregate principal amount of guaranteed loans regardless of

Extent of Minister's liability where loans do not exceed million dollars.

whether or not any portion of such aggregate principal amount of guaranteed loans has been recovered.

Extent of
Minister's
liability
where
loans do
exceed
million
dollars.

(2) Where the aggregate principal amount of guaranteed loans made by a bank exceeds one million dollars the Minister is not liable to pay to such bank

- (a) an amount in excess of twenty-five per centum of the portion of such aggregate principal amount of guaranteed loans that does not exceed one million dollars regardless of whether or not any portion of such aggregate principal amount of guaranteed loans has been recovered, and
- (b) an amount in excess of fifteen per centum of the amount by which such aggregate principal amount of guaranteed loans exceeds one million dollars regardless of whether or not any portion of such aggregate principal amount of guaranteed loans has been recovered.

REGULATIONS.

Governor in
Council
may make
regulations.

7. (1) The Governor in Council may on the recommendation of the Minister and the Minister of Veterans Affairs make regulations for any purpose for which regulations are contemplated by this Act and generally for carrying the purposes and provisions of this Act into effect and without restricting the generality of the foregoing may make regulations

- (a) to define for the purposes of this Act the following expressions:
 - (i) "responsible officer of the bank",
 - (ii) "authorized representative of the Minister of Veterans Affairs";
- (b) to prescribe a form of application;
- (c) to prescribe any purpose in addition to the purposes mentioned in subparagraphs (i), (ii) and (iii) of paragraph (a) of subsection one of section three of this Act which may be deemed to benefit a veteran's business;
- (d) to prescribe the security, if any, to be taken by the bank for the repayment of any guaranteed loan;
- (e) to prescribe the terms of repayment and other terms not inconsistent with this Act upon which guaranteed loans are to be made;
- (f) to prescribe the amount of the fee which may be charged for insurance;
- (g) to prescribe the forms of receipts, notes and documents to be used in connection with the guaranteed loans or for the effective operation of this Act;
- (h) to provide, notwithstanding anything to the contrary contained in this Act, that in the event of an impending default in the repayment of a guaranteed loan the bank may with the approval of the borrower authorize or

revise any of the terms of the guaranteed loan or any document connected therewith so long as any such authorization or revision does not increase the rate of interest as specified in paragraph (g) of subsection one of section three, of this Act;

- (i) to provide, notwithstanding anything to the contrary contained in this Act, that in the event of an actual default in the repayment of a guaranteed loan the bank may with the approval of the borrower revise any of the terms of the guaranteed loan or any document connected therewith;
- (j) to prescribe in the event of default in the repayment of a guaranteed loan, the legal or other measures to be taken by the bank and the procedure to be followed for the collection of the amount of the loan outstanding, the disposal or realization of any security for the repayment thereof held by the said bank and the rate of interest to be charged on overdue payments;
- (k) to prescribe the method of determination of the amount of loss sustained by a bank as a result of a guaranteed loan and the procedure to be followed by a bank in making a claim for loss sustained by it in respect of a guaranteed loan;
- (l) to prescribe the steps to be taken by a bank to effect on behalf of the Minister collection of any guaranteed loan in respect of which payment has been made by the Minister to the bank under this Act, and to provide that on failure by the said bank to take such steps the amount of such payment may be recovered by the Minister;
- (m) to require reports to be made periodically to the Minister by a bank in respect of guaranteed loans.

(2) Where any of the terms of a guaranteed loan or any document connected therewith have been altered or revised under paragraphs (h) and (i) of subsection one of this section such alteration or revision shall not discharge the liability of the Minister in respect of such guaranteed loan.

(3) A regulation shall be effective when published in the *Canada Gazette* and thereafter shall have the same force and effect as if it had been enacted in this Act.

Effect of
alteration on
Minister's
liability.

Force and
effect
of regulations.

SPECIAL POWERS OF BANK.

8. (1) Notwithstanding anything contained in *The Bank Act* or any other statute, if a bank makes a guaranteed loan in respect of which it is required by regulation to take security on real or immovable property, the bank may at the time of making such loan take as security for the repayment thereof and the payment of interest thereon,

1944-45, c. 30.
Bank may
take security
on property
on which loan
expended.

(a) a mortgage or hypothec upon the real or immovable property in respect of which all or part of the proceeds of the guaranteed loan are to be expended;

(b) an assignment of the rights and interest of a purchaser under an agreement for sale of the real or immovable property in respect of which all or part of the proceeds of the guaranteed loan are to be expended.

Power of
bank
respecting
security
taken.

(2) A bank shall have and may exercise, in respect of any mortgage, hypothec or assignment taken under this section and the real or immovable property affected thereby, all rights and powers that it would have or might exercise if such mortgage, hypothec or assignment had been taken by the bank by way of additional security under *The Bank Act*.

1944-45, c. 30.

OFFENCES.

False
statements,
conviction
and fine.

9. (1) Any person who makes in an application a statement that is false in any material respect, or who uses the proceeds of a guaranteed loan for a purpose other than that stated in his application, is guilty of an offence under this section, and is liable on summary conviction to a fine of not more than five hundred dollars.

Additional
penalty
equal to
balance owing
on loan.

(2) When any person is convicted of an offence under this section, there shall be imposed on him, in addition to any fine, a penalty equal to such amount of the guaranteed loan made to him in respect of which such offence was committed as has not been repaid by him, with interest thereon to the date of payment of such penalty, and such penalty shall be paid to the bank by which the guaranteed loan was made, or if payment has been made by the Minister to the said bank in respect of the guaranteed loan, the said penalty shall be paid to the Receiver General of Canada and such payment to the bank or the Receiver General shall discharge the liability of such person to repay the loan.

GENERAL.

Subrogation
of Minister
to bank
on payment
of loss.

10. (1) Where payment is made by the Minister to a bank under this Act in respect of any loss sustained by the bank as a result of a guaranteed loan, the bank shall execute a receipt in favour of the Minister in such form as may be prescribed and the Minister shall thereupon be subrogated in and to all rights of the bank in respect of the guaranteed loan and, without limiting the generality of the foregoing, all rights and powers of the bank in respect of the guaranteed loan, and in respect of any judgment in respect thereof obtained by the bank, and in respect of any security taken by the bank for the repayment thereof, shall thereupon be vested in the Minister, and the Minister shall be entitled to

exercise all the rights, powers and privileges which the bank had or might exercise in respect of such loan, judgment or security, and to commence or continue any action or proceeding in respect thereof, and to execute any documents necessary by way of release, transfer, sale or assignment thereof, or in any way to realize thereon.

(2) Any document purporting to be a receipt in the prescribed form and purporting to be signed on behalf of the bank shall be evidence of the payment by the Minister to the bank under this Act in respect of the guaranteed loan therein mentioned and of the execution of such document on behalf of the bank.

Evidence of payment.

11. The Minister may pay any amount payable to a bank under this Act out of unappropriated moneys in the Consolidated Revenue Fund and the Minister and the Minister of Veterans Affairs may pay any amount necessary to meet the expenses incurred in the administration of this Act out of moneys appropriated by Parliament for the purpose.

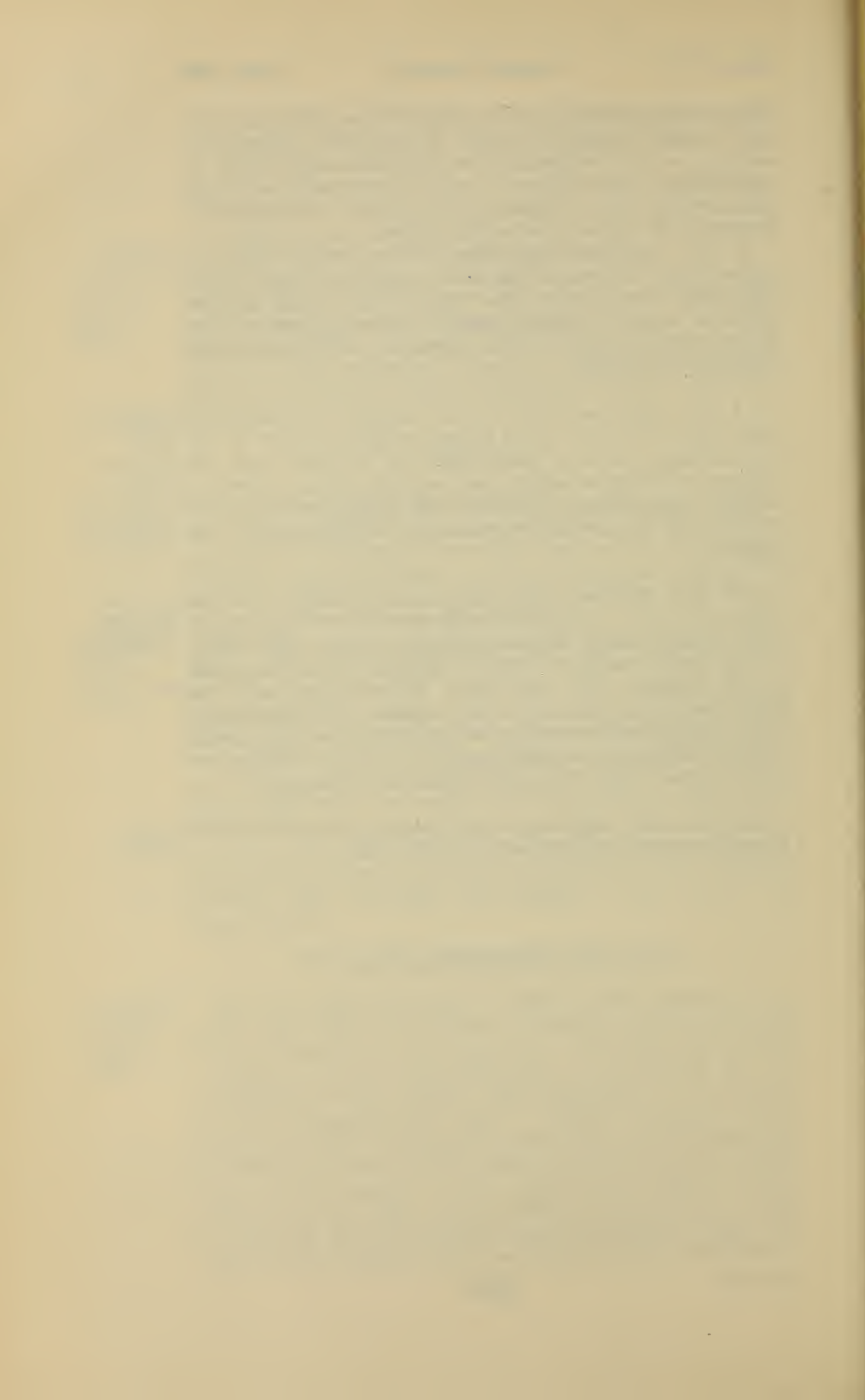
Losses to be paid out of Consolidated Revenue; administration costs out of appropriations.

12. The Minister shall, as soon as possible after the thirty-first day of March in each year, and in any event within three months thereof prepare a report with regard to the administration of this Act during the twelve-month period ending on the thirty-first day of March and the Minister shall lay the said report, together with any regulations made pursuant to this Act during the past fiscal year, before Parliament, if Parliament is then in session, or within fifteen days of the next session of Parliament.

Report to Parliament and tabling of regulations.

13. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

Coming into force.



10 GEORGE VI.

CHAP. 70.

An Act to amend The Veterans' Land Act, 1942.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1942-43, c. 33;
1945 (2nd
Sess.), c. 34.

1. Section three of *The Veterans' Land Act, 1942*, chapter thirty-three of the statutes of 1942-43, is repealed and the following substituted therefor:—

“3. (1) The Governor in Council may appoint an officer to be known as ‘The Director, The Veterans' Land Act’ (in this Act referred to as ‘the Director’) who shall be responsible to the Minister and be paid such salary as may be fixed by the Governor in Council.

Appointment
and salary
of Director.

(2) This Act shall be administered by the Minister and the powers and duties conferred or imposed by this Act on the Director shall be exercised or performed subject to the direction of the Minister.”

Administra-
tion.

2. Section nine of the said Act is repealed and the following substituted therefor:—

“9. (1) Subject to the provisions of this Act and the regulations made thereunder, the Director may contract with a veteran certified by him to be qualified to participate in the benefits of this Act for the sale to such veteran of land and improvements thereon, building materials, live-stock and farm equipment up to a total cost to the Director of six thousand dollars, but subject to the following conditions:—

Sale of land,
etc., to veter-
ans.

(a) that the cost to the Director of the land, improvements and building materials shall not exceed six thousand dollars;

Conditions.

(b) that the veteran has paid to the Director ten per centum of such cost and the entire cost price of land, improvements and building materials in excess of six thousand dollars;

- (c) that the cost to the Director of the livestock and farm equipment shall not exceed twelve hundred dollars or the amount by which six thousand dollars exceeds the cost to the Director of the land, improvements and building materials, whichever is less;
- (d) that the sale price to a veteran of land, improvements, building materials, livestock and farm equipment shall be, in addition to any sum paid by the veteran before contract made, a sum equal to two-thirds of the cost to the Director of the land, improvements and building materials;
- (e) that the interest rate payable by a veteran shall be three and one-half per centum per annum;
- (f) that the balance of the purchase price payable by a veteran may be extended over a term not in excess of twenty-five years with interest at the rate aforesaid on the amortization plan;
- (g) that at the discretion of the Director terms of payment by a veteran may be varied to provide for payment of interest charges only for a period of five years, first following the date of sale or for annual or semi-annual or monthly payments of principal and interest provided that a maximum repayment period of twenty-five years is not exceeded.

Commercial
fishing
equipment.

(2) Subject to the provisions of this Act and the regulations made thereunder, the Director may contract with a veteran certified by him to be qualified to participate in the benefits of this Act for the sale to such veteran of land and improvements thereon, building materials and commercial fishing equipment up to a total cost to the Director of six thousand dollars subject to the same conditions set forth in subsection one of this section with the words "commercial fishing equipment" substituted for the words "livestock and farm equipment" wherever they occur therein.

Contract
with veteran.

(3) In lieu of the contract for sale described in subsection one of this section and subject to the provisions of this Act and the regulations made thereunder, the Director may contract with a veteran certified by him to be qualified to participate in the benefits of this Act for the sale to such veteran of land and improvements thereon, building materials, livestock and farm equipment, up to a total cost to the Director of five thousand eight hundred dollars, but subject to the following conditions:—

Conditions.

- (a) that the cost to the Director of livestock and farm equipment shall not exceed the sum of three thousand dollars;
- (b) that the cost to the Director of land and improvements and building materials shall not exceed an amount by which the sum of five thousand eight hundred dollars

exceeds the cost to the Director of livestock and farm equipment;

- (c) that the veteran has paid to the Director twenty per centum of the cost to the Director of the livestock and farm equipment and ten per centum of the cost to the Director of the land, improvements thereon and building materials;
- (d) that the sale price to a veteran of land, improvements and building materials and livestock and farm equipment, shall be, in addition to any sum paid by the veteran before contract made, a sum equal to forty per cent. of the cost to the Director of the livestock and farm equipment and fifty per cent. of the cost to the Director of land, improvements thereon and building materials;
- (e) that the interest rate payable by a veteran shall be three and one-half per centum per annum;
- (f) that the balance of the purchase price payable by a veteran may be extended over a term not in excess of ten years for the payment of livestock and farm equipment and not in excess of twenty-five years for the payment of land and improvements thereon and building material;
- (g) that livestock and farm equipment shall be sold under this subsection only to a veteran who at the time of such sale buys land from the Director or who occupies land under a rental or purchase agreement satisfactory to the Director, and the cost to the Director of such livestock and equipment shall not exceed forty per cent. of
 - (i) the cost to the Director of the land, improvements and building materials sold to the said veteran; or
 - (ii) the value of the land occupied by a veteran under a rental or purchase agreement as estimated by the Director.

(4) In the case of any contract made between the Director and a veteran under subsections one and three of this section, save upon payment in full to the Director of the total outstanding cost to the Director of the land, improvements, livestock and farm equipment together with interest at the said rate on the said outstanding cost and all other charges owing by the veteran in respect thereof, no sale, assignment, or other disposition of the subject-matter of a contract between a veteran and the Director shall be made by the veteran, nor shall a conveyance or transfer be given by the Director to a veteran during a period of ten years following the date of the relative contract and thereafter only if the veteran has complied with the terms of his agreement for the said ten-year period.

Sale, assignment or other disposition only after all commitments met.

Conveyance or transfer.

Conveyance
or transfer
of land
where con-
tract for sale
of livestock
and equip-
ment.

(5) Notwithstanding the provisions of subsection four of this section, in the case of any contract for the sale of livestock and equipment made between the Director and a veteran who occupies land under a rental or purchase agreement and who subsequently enters into a contract to buy land from the Director before the terms of the contract for the sale of livestock and equipment have been completely fulfilled, the Director shall not give a conveyance or transfer in respect of the said land or improvements thereon or building materials until the terms of the contract for the sale of the said livestock and equipment have been completely fulfilled.

No further
contract
where de-
fault exists
in previous
contract.

(6) The Director shall not enter into a contract for the sale of land, improvements, building materials, livestock, farm equipment or commercial fishing equipment with a veteran who is in default in respect of any contract previously entered into under this Act."

3. Section twenty-three is repealed and the following substituted therefor:—

Conditional
loans and
advances.

"**23.** Save with the approval of the Minister loans or advances authorized by this Act shall not be made to persons who obtained loans or advances under the provisions of the *Soldier Settlement Act*, and who are indebted to the Director of Soldier Settlement."

R.S., c. 188.

4. (1) The part of subsection one of section thirty-seven of the said Act that precedes paragraph (a) thereof is repealed and the following substituted therefor:—

Regulations.

"**37.** (1) The Governor in Council may, subject to the provisions of this Act, make regulations prescribing:"

(2) Paragraph (j) of subsection one of section thirty-seven of the said Act is repealed and the following substituted therefor:—

Idem.

"(j) with respect to any other matter concerning which the Minister deems regulations necessary for the execution of the purposes of this Act."

(3) Subsection one A of section thirty-seven of the said Act is repealed and the following substituted therefor:—

Regulations
by Director.

"(1A) The Director may with the approval of the Minister make regulations authorizing persons named therein to exercise or perform with respect to such matters as may be specified therein, any of the powers or duties conferred or imposed by this Act on the Director."

10 GEORGE VI

CHAP. 71.

An Act to amend The Veterans Rehabilitation Act.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section five of *The Veterans Rehabilitation Act*, 1945, c. 35, chapter thirty-five of the statutes of 1945, is amended by adding thereto the following subsection:—

“(3) Where a veteran has been paid allowances under this section while waiting for training facilities to be available for him, the period during which such allowances are so paid shall not be included in any computation of time so as to limit or affect training benefits available to him under section seven of this Act.”

Computation of time while waiting for training facilities.

2. Subsection three of section seven of the said Act is repealed and the following substituted therefor:—

“(3) No allowance may be paid to a veteran under this section for a total period of more than twelve months except that, in special cases prescribed by regulation, the allowance may be paid for a period not exceeding the period of service of the veteran.”

Period for payment except in special cases.

3. Subsection two of section eight of the said Act is repealed and the following substituted therefor:—

“(2) The total period for which an allowance may be paid to a veteran under this section shall not exceed his period of service, except that, if the Minister is of opinion that a veteran's progress and achievements in the course he is taking are such that it is in the interest of the veteran and in the public interest that payment of the allowance be continued during a longer period, the Minister may, pursuant to regulations made in that behalf, extend the period during which it may be paid.”

Period for payment except in special cases.

4. The said Act is further amended by adding immediately after section nine thereof the following section:—

No duplication of allowances or benefits under this Act and *The Veterans' Land Act, 1942*, 1942-43, c. 33.

"9A (1) Except as otherwise provided in this Act and notwithstanding any other Act or law, no allowance may be paid under sections eight or nine of this Act to a veteran who has received benefits under *The Veterans' Land Act, 1942*, and no benefits may be provided under *The Veterans' Land Act, 1942*, for a veteran who has received allowances under either of the two sections aforesaid.

Exception.

(2) This section does not apply to a veteran to whom an allowance is paid under this Act for the purpose of taking a diploma course in agriculture or other vocational training in agriculture.

Effective date.

(3) This section shall be effective as at the first day of June, one thousand nine hundred and forty-six:

Proviso.

Provided, however, that in the case of a veteran, who prior to such date, commenced a course in agriculture and received allowances under sections eight or nine aforesaid the Minister may, by regulation, on the application of such veteran and on being satisfied that the veteran commenced such course in the belief that he would be eligible for benefits under *The Veterans' Land Act, 1942*, give such veteran the option of continuing such course or receiving benefits under the said Act."

1942-43, c. 33.

5. Section eleven of the said Act is amended by adding thereto the following subsections:—

"(5) The Minister may, with the approval of the Governor in Council and subject to regulations,

Loans to students.

(a) provide any university in Canada with moneys, whereby and wherefrom the university may make small loans to meet emergency conditions among veterans who are being paid allowances pursuant to sections eight and nine of this Act, and

Repatriation and transportation expenses.

(b) pay expenses of repatriation of a veteran described in clause (i) of paragraph (m) of section two of this Act who was discharged in the United Kingdom in order to take a course of training outside Canada approved by the Minister and the expenses of transportation of the wife and child of any such veteran from the United Kingdom to Canada or to any place designated by such veteran outside of Canada in which he was resident immediately prior to joining the forces.

Payment not to affect entitlement under *The War Service Grants Act, 1944*.

(6) A payment pursuant to the immediately preceding subsection shall not affect the amount of benefit to which a veteran would otherwise be entitled under *The War Service Grants Act, 1944*."

6. The said Act is further amended by adding immediately after section eleven thereof the following section:—

“11A. Where, in the opinion of the Minister, a pensioner requires training or re-training by reason of an increase in his pensionable or non-pensionable disabilities, the Minister may, pursuant to regulations made in that behalf, provide such training or re-training and pay allowances, and the provisions of section ten of *The War Service Grants Act, 1944*, shall not apply to such pensioner.”

Pensioner requiring training resulting from increased disabilities.

1944-45, c. 51.

7. The said Act is further amended by adding immediately after section seventeen thereof the following sections:—

“17A. (1) No member or former member of the naval, military or air forces of His Majesty shall be entitled to allowances or benefits under this Act in respect of service in such forces subsequent to

Closed service dates for entitlement.

(a) the day of his acceptance as a member of the permanent naval or military forces or the regular air force of Canada if he is so accepted after the thirty-first day of March, one thousand nine hundred and forty-six;

(b) the thirty-first day of March, one thousand nine hundred and forty-six, if on that day he is a member of the permanent naval or military forces or the regular air force of Canada serving on active service; or

(c) the thirty-first day of March, one thousand nine hundred and forty-six, if he volunteers and is accepted for service in the naval, military or air forces of Canada for a special period terminating on or after the thirtieth day of September, one thousand nine hundred and forty-seven, unless he was serving on overseas service on the thirty-first day of August, one thousand nine hundred and forty-five, and remains continuously on the strength of an establishment, unit or ship on overseas service, in which case he shall be entitled to allowances and benefits in respect of all such service.

(2) A member or former member of the naval, military or air forces of Canada entitled to allowances or benefits under this Act shall be entitled to such allowances or benefits in respect of all of his full-time service as such, if he is not accepted as a member of the permanent naval or military forces or the regular air force of Canada, or is not accepted for service in the naval, military or air forces of Canada for a special period terminating on or after the thirtieth day of September, one thousand nine hundred and forty-seven.

Allowances and benefits when not accepted.

(3) For the purposes of subsection one of this section the expression ‘overseas service’ has the same meaning as that expression has in *The War Service Grants Act, 1944*.

“Overseas service”.

1944-45, c. 51.

Regulations.

(4) The Governor in Council may make such regulations as he may deem advisable to provide for the termination of entitlement under this Act of persons not mentioned in subsection one or subsection two of this section.

Personal
injury by
accident in
training.

"17B. Any veteran who is caused personal injury by accident arising out of or in the course of training with respect to which he is being paid allowances under section seven of this Act and who is not eligible for compensation under the workmen's compensation laws of the province in which the accident occurred shall, while pursuing such training, be deemed to be an employee in the service of His Majesty within the meaning and for the purposes of the *Government Employees Compensation Act*, and the Minister, with the approval of the Governor in Council, may determine the amount of direct monthly wage which the veteran shall be deemed to have been receiving at the time of his injury for the purposes of computing compensation."

R.S., c. 30.

8. The said Act is further amended by adding immediately after section eighteen thereof the following section:—

"Termination of the war" may be defined.

"18A. The Governor in Council may define the expression 'termination of the war' for the purposes of this Act."

OTTAWA: Printed by EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
Law Printer to the King's Most Excellent Majesty.

10 GEORGE VI.

CHAP. 72.

An Act to amend The Veterans Rehabilitation Act.
(University Grant)

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section eleven of *The Veterans Rehabilitation Act*, chapter thirty-five of the statutes of 1945 (Second Session), is amended by adding thereto the following subsection:—

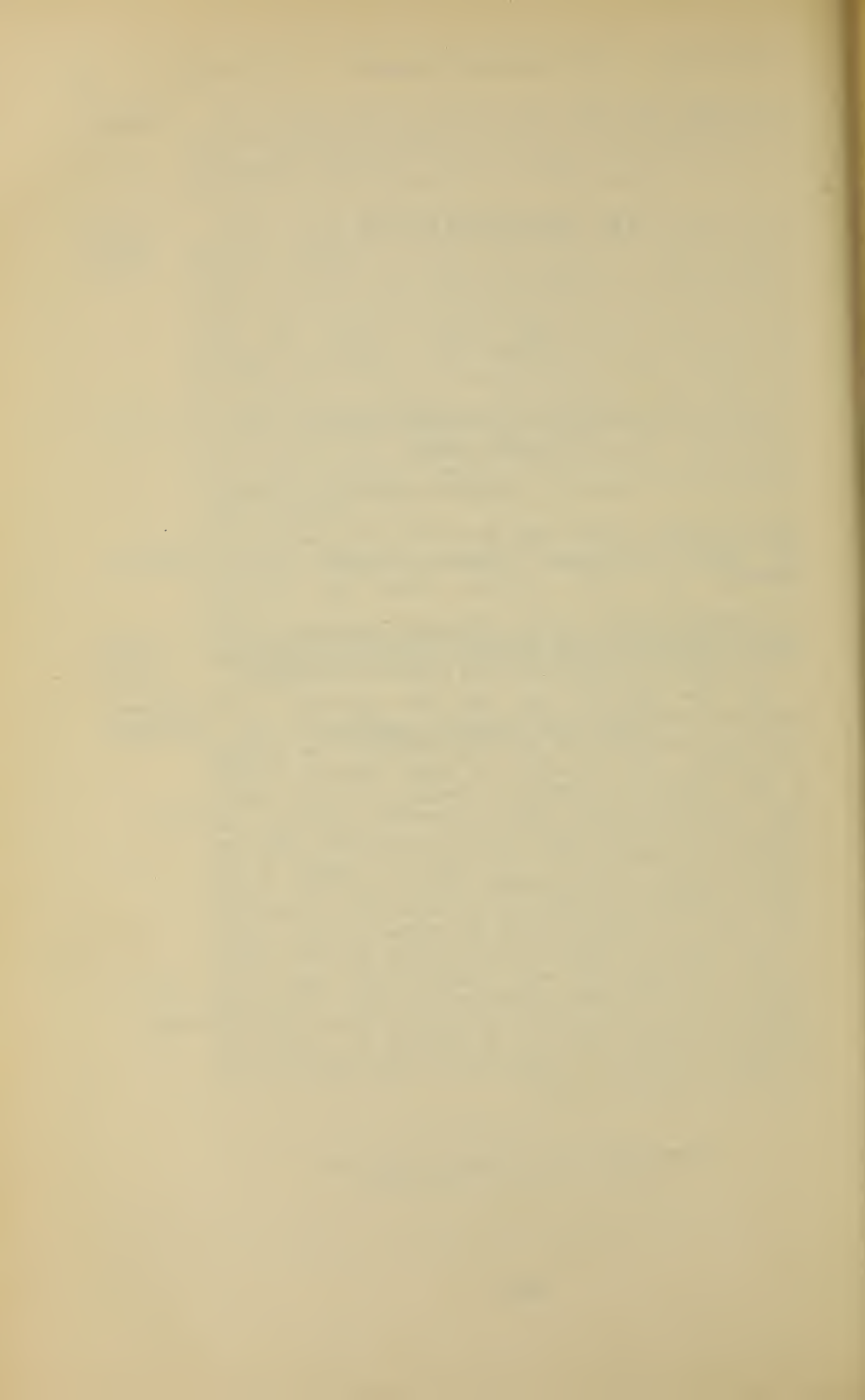
“(4) The Minister may, with the approval of the Governor in Council and subject to regulations, make a supplementary grant to any university for the purpose of assisting such university to meet expenses incurred in the training of veterans in respect of whom tuition fees are payable under this Act, provided, however, that the amount of such grant to any one university shall not exceed one hundred and fifty dollars in respect of any one veteran for a twelve month period, and where tuition fees are payable under this Act in respect of a veteran for only part of an academic year, the amount of this supplementary grant in respect of that veteran shall not exceed a sum which bears the same relation to the sum of one hundred and fifty dollars as such period bears to the whole academic year, and provided further that in no case shall the total payments made by the Minister to a university in respect of any one veteran for any one academic year exceed five hundred dollars.”

1945, (2nd
Sess.), c. 35.

Supplement-
ary grants to
universities.

Proviso.

Proviso.



10 GEORGE VI.

CHAP. 73.

An Act respecting War Crimes.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The War Crimes Regulations (Canada) made by the Governor in Council on the thirtieth day of August, one thousand nine hundred and forty-five, as set out in the Schedule to this Act, are hereby re-enacted.

War Crimes
Regulations
(Canada),
re-enacted.

2. This Act shall be deemed to have come into force on the thirtieth day of August, one thousand nine hundred and forty-five, and everything purporting to have been done heretofore pursuant to the said Regulations shall be deemed to have been done pursuant to the authority of this Act.

Enacted as
of 30th
August,
1945.

3. This Act shall continue in force until a day fixed by proclamation of the Governor in Council and from and after that date shall be deemed to be repealed.

Duration.

SCHEDULE

REGULATIONS

1. These Regulations may be cited as the War Crimes Regulations (Canada).

2. In these Regulations, unless the context otherwise requires and subject to any express provision to the contrary:

- (a) "accused" means a person charged with or suspected of the commission of a war crime;
- (b) "Army Act" means the Army Act of the United Kingdom as made applicable from time to time to members of the Canadian military forces;
- (c) "convening officer" means an officer authorized to convene a military court under these Regulations;
- (d) "military court" means a military court constituted and held under these Regulations;
- (e) "Rules of Procedure" means the Rules of Procedure made pursuant to the Army Act, as made applicable from time to time to members of the Canadian military forces;
- (f) "war crime" means a violation of the laws or usages of war committed during any war in which Canada has been or may be engaged at any time after the ninth day of September, 1939;
- (g) other expressions bear the same meaning as they have in the Army Act or Rules of Procedure.

3. The custody, trial and punishment of persons charged with or suspected of war crimes shall, on and after the date hereof, be governed by these Regulations.

4. (1) Any Canadian flag, general or air officer commanding any Canadian forces, wherever such forces may be serving, whether in the field or in occupation of enemy territory or otherwise, and any officer acting for such officer commanding in his absence, and any officer not below the rank of colonel, or its relative rank, whom such officer commanding, or officer acting for him in his absence, may authorize in writing in that behalf, shall have power to convene military courts for the trial of persons charged with having committed war crimes and to confirm the findings and sentences of such courts: Provided that no military court shall be convened for the trial of any person for a war crime unless the case has been certified by the Judge Advocate General, or any representative of his appointed by him for that purpose, as approved for trial.

(2) Any authority to convene military courts conferred by an officer commanding or an officer acting for him in his absence under (1) of this Regulation may be addressed to an officer by name or designation of an office and may be made subject to such restrictions, reservations, exceptions and conditions, compatible with these Regulations, as may seem meet to the officer conferring the authority.

(3) An officer having authority to confirm the finding and sentence of a military court may reserve confirmation of the finding and sentence, or of the sentence alone, to any authority superior in rank or appointment to him who is competent to confirm the findings and sentences of the like kind of military court convened under these Regulations.

5. Except as herein otherwise provided expressly or by implication, the provisions of the Army Act and the Rules of Procedure, so far as they relate to field general courts-martial and to any matters preliminary or incidental thereto or consequential thereon, shall apply so far as applicable or practicable to military courts and to any matters preliminary or incidental thereto or consequential thereon in like manner as if military courts were field general courts-martial and the accused were persons subject to military law charged with having committed offences on active service; Provided that

(a) Sections 49, 51, 54(I) (d) and (7) and 57(2) and (4) and 57A of the Army Act, and Rules of Procedure 3, 34, 35(D), 56, 110, 118(A) and (B), 119(B) and 120(C), (D) and (E) made pursuant thereto shall not apply;

(b) No departure from any procedural rule or other provision contained in the Army Act or the Rules of Procedure shall affect the jurisdiction of, or the validity of any proceedings by or before, any military court, or of any proceedings preliminary or incidental thereto or consequential thereon, unless in the opinion of the court, or of the confirming authority, substantial injustice has thereby been done to the accused.

6. (1) If it appears to a convening officer that a person then within the limits of his command or otherwise under his control has at any place committed a war crime he may direct that such person if not already in custody shall be taken into and kept in custody pending trial in such manner and in such charge as he may direct.

(2) The commanding officer of any body of naval, military or air forces having charge of an accused shall be deemed to be the commanding officer of the accused for the purposes of all matters preliminary and relating to trial and punishments; Provided that such commanding officer shall have no power to dismiss the charge or deal with the accused summarily for a war crime. He shall without any such preliminary hearing as is referred to in Rule of Procedure 3 either cause a summary of evidence to be taken in accordance with Rule of Procedure 4 or an abstract of evidence to be prepared as the convening officer may direct.

(3) The accused shall not have the right of having a summary taken or of demanding that the evidence at the summary shall be taken on oath or that any witness shall attend for cross-examination at the taking of the summary.

7. (1) A military court shall consist of not less than two or more than six officers in addition to the president, all of whom shall be appointed by name, but no officer, whether sitting as president or as a member, need have held his commission for any special length of time.

(2) If the accused is an officer of the naval, military or air forces of an enemy or ex-enemy power the convening officer should, so far as

practicable, but shall be under no obligation to do so, appoint or detail as many officers as possible of equal or superior relative rank to the accused.

(3) If the accused belongs to the naval, military or air forces of an enemy or ex-enemy power, or if Canadian naval, military or air force personnel are in any way affected by the alleged war crime, the convening officer should appoint or detail, if available, at least one naval, military or air force officer as a member of the court, as the case may be.

(4) Notwithstanding anything in these Regulations, where any war crime appears to affect the interest of any Allied power, including any member of the British Commonwealth of Nations, a convening officer may:

- (a) invite one or more officers of the naval, military or air forces of such Allied power to become a member or members of the military court convened to try the person or persons charged with having committed the offence, in which case any officer so invited may sit as a member of the military court;
- (b) appoint as a member of the court one or more officers of an Allied force serving under his command;

Provided that in no case shall the number of such Allied officers on a military court comprise more than half the members of the military court excluding the president.

(5) Any Allied officer sitting as a member of a military court pursuant to (4) (a) or (b) of this Regulation shall be vested with the same rights, duties and powers as an officer of the Canadian forces duly appointed to serve as a member of such a court.

(6) A convening officer may, with the consent of the appropriate naval, military or air force authority, appoint as president or member of a military court, an officer not under his command.

(7) The convening officer shall normally appoint at least one officer having one of the legal qualifications mentioned in Rule of Procedure 93(B) as president or as a member of the court. If no such officer is appointed, and in default of a person deputed to act as judge advocate by the Judge Advocate General, or any representative of his appointed by him for that purpose, the convening officer shall by order appoint a person having one of the said legal qualifications to act as judge advocate at the trial.

8. The accused shall not be entitled to object to the president or any member of the court or the judge advocate or to offer any special plea to the jurisdiction of the court.

9. Counsel may appear on behalf of the prosecutor and accused in like manner as if the military court were a general court-martial, and Rules of Procedure 88 to 93, both inclusive, shall in such cases apply accordingly. In addition to the persons deemed to be properly qualified as counsel under Rule of Procedure 93 any person qualified to appear before the courts of the country of the accused and any person approved by the convening officer shall be deemed to be properly qualified as counsel for the defence.

10. (1) At any hearing before a military court convened under these Regulations the court may take into consideration any oral statement or any document appearing on the face of it to be authentic, provided the statement or document appears to the court to be of assistance in proving or disproving the charge, notwithstanding that such statement or document would not be admissible as evidence in proceedings before a field general court-martial, and without prejudice to the generality of the foregoing, in particular:

- (a) if any witness is dead or is unable to attend or to give evidence or it is, in the opinion of the court, not practicable for him to do so, the court may receive secondary evidence of statements made by or attributable to such witness;
- (b) any document purporting to have been signed or issued officially by any member of any Allied (including British Commonwealth) or enemy force or by any Allied (including British Commonwealth), neutral or enemy government, shall be admissible as evidence without proof of the issue or signature thereof;
- (c) the court may receive as evidence of the facts therein stated any report of the "Comité International de la Croix Rouge" or by any representative thereof, by any member of the medical profession or of any medical service, by any person acting as a "man of confidence" (*homme de confiance*), or by any other person whom the court may consider was acting in the course of his duty when making the report;
- (d) the court may receive as evidence of the facts therein stated any depositions or any record or report of any military court or military court of inquiry or of any examination made by any officer detailed for the purpose by any military authority;
- (e) the court may receive as evidence of the facts therein stated any diary, letter or other document appearing to contain information relating to the charge;
- (f) if any original document cannot be produced or, in the opinion of the court, cannot be produced without undue delay, a copy of such document or other secondary evidence of its contents may be received in evidence;
- (g) any statement made prior to trial by an accused or by any witness at such trial, whether or not such statement was made on oath, and whether made before or after or without the giving of any caution, shall be admissible in evidence for all purposes.

(2) It shall be the duty of the court to judge of the weight to be attached to any evidence given in pursuance of this Regulation which would not otherwise be admissible.

(3) Where there is evidence that a war crime has been the result of concerted action upon the part of a formation, unit, body, or group of persons, evidence given upon any charge relating to that crime against any member of such a formation, unit, body, or group may be received as *prima facie* evidence of the responsibility of each member of that formation, unit, body, or group for that crime; in any such case

all or any members of any such formation, unit, body, or group may be charged and tried jointly in respect of any such war crime and no application by any of them to be tried separately shall be allowed by the court.

(4) Where there is evidence that more than one war crime has been committed by members of a formation, unit, body, or group while under the command of a single commander, the court may receive that evidence as *prima facie* evidence of the responsibility of the commander for those crimes.

(5) Where there is evidence that a war crime has been committed by members of a formation, unit, body or group and that an officer or non-commissioned officer was present at or immediately before the time when such offence was committed, the court may receive that evidence as *prima facie* evidence of the responsibility of such officer or non-commissioned officer, and of the commander of such formation, unit, body, or group, for that crime.

(6) The court shall take judicial notice of the laws and usages of war.

(7) Unless the convening officer otherwise directs, a finding of guilty and the sentence shall be announced in open court by the president, who shall at the same time state that such finding and sentence are subject to confirmation. If such announcement is not made in open court the president shall notify the accused of the finding and sentence under sealed cover at the termination of the proceedings and record in the proceedings that this has been done. A finding of acquittal, whether on all or some of the offences with which the accused is charged, shall not require confirmation or be subject to be revised and shall be pronounced at once in open court, but the court shall not thereupon release the accused, unless otherwise entitled to be released.

(8) The sittings of military courts will ordinarily be open to the public so far as accommodation permits. Nevertheless the court may, on the ground that it is expedient to do so in the national interest or in the interests of justice, or for the effective prosecution of war crimes generally, or otherwise, by order prohibit the publication of any evidence given or to be given or of any statement made or to be made, or of the names, descriptions or photographs of any witnesses heard or to be heard, in the course of the proceedings before it, or direct that all or any portion of the public shall be excluded during any part of such proceedings as normally take place in open court, except during the announcement of the finding and sentence pursuant to paragraph (6) above.

(9) A record shall be made of the proceedings of every military court.

11. (1) A person found guilty by a military court of a war crime may be sentenced to and shall be liable to suffer any one or more of the following punishments, namely:

- (a) Death (either by hanging or by shooting);
- (b) Imprisonment for life or for any less term;
- (c) Confiscation;
- (d) A fine.

(2) In a case where the war crime consists wholly or partly of the taking, distribution or destruction of money or other property the court may as part of the sentence order the restitution of such money or other property and in default of complete restitution award a penalty equal in value to that which has been so taken, distributed or destroyed or not restored.

(3) Sentence of death shall not be passed on any person by a military court without the concurrence of all those serving on the court if the court consists of not more than three members, including the president, or without the concurrence of at least two-thirds of those serving on the court if the court consists of more than three members, including the president.

12. The accused may within 14 days of the termination of the proceedings in court submit a petition to the confirming officer against the finding or sentence or both if he gives notice to the confirming officer within 48 hours of such termination of his intention to submit such a petition. The accused shall have no right to submit any petition otherwise than as aforesaid: Provided that, if such petition is against the finding, it shall be referred by the confirming officer, together with the proceedings of the trial, to the Judge Advocate General, or to any representative of his appointed by him for that purpose, for advice and report thereon.

13. (1) The finding and any sentence which the court had jurisdiction to pass may be confirmed and, if confirmed, shall be valid, notwithstanding any deviation from these Regulations, or the Army Act or the Rules of Procedure or any technical or other defect or objection.

14. When a sentence passed by a military court has been confirmed, the senior combatant officer of the Canadian forces in the theatre in which the trial took place not below the rank of major general or its relative rank, or any officer not below the rank of brigadier, or its relative rank, authorized by him, shall have power to mitigate or remit the punishment thereby awarded or to commute such punishment for any less punishment or punishments to which the offender might have been sentenced by the said court: Provided that this power shall not be exercised by an officer holding a command or rank inferior to that of the officer who confirmed the sentence.

15. The fact that an accused acted pursuant to the order of a superior or of his government shall not constitute an absolute defence to any charge under these Regulations; it may, however, be considered either as a defence or in mitigation of punishment if the military court before which the charge is tried determines that justice so requires.

16. Any sentence passed by a military court shall, so far as practicable, be carried out as if the person so sentenced were a member of the Canadian military forces on whom a like sentence had been passed by court-martial.

17. In any case not provided for in these Regulations such course will be adopted as appears best calculated to do justice.

10 GEORGE VI.

CHAP. 74.

An Act to amend The War Service Grants Act, 1944.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1944-45, c. 51;
1945, (2nd
Sess.), c. 38.

1. Subsection two of section three of *The War Service Grants Act, 1944*, chapter fifty-one of the statutes of 1944-45, as enacted by section two of chapter thirty-eight of the statutes of 1945, (second session), is repealed and the following substituted therefor:—

“(2) In addition to the amounts mentioned in subsection one of this section, every member of the forces whose service includes overseas service shall, upon discharge, be entitled to be paid for each period of one hundred and eighty-three days of overseas service and proportionately for any less period, an amount computed on the basis of seven days' pay and allowances that were payable to or in respect of him at the date of discharge.

Pay and allowances, supplement gratuity.

“(2a) Where a member joined the permanent naval or military forces or the regular air force of Canada on or before the thirty-first day of March, one thousand nine hundred and forty-six, or volunteers and is accepted for service in the naval, military or air forces of Canada for a special period terminating on or after the thirtieth day of September, one thousand nine hundred and forty-seven, the amount payable to such member under subsection two of this section shall be computed on the basis of the rates of pay and allowances payable to him or on his behalf at the commencement of his service excluded by section three A of this Act.

Members of permanent or interim force.

Computation of supplementary gratuity.

“(2b) Where a member has been required, prior to the date on which he ceases to be entitled to gratuity, to accept pay and allowances at lower rates, by reason of reversion in rank or appointment, or otherwise as a condition of acceptance for service in the permanent

Where member required to accept pay and allowances at lower rates.

Computation
of supple-
mentary
gratuity.

naval or military forces or regular air force of Canada, or in the naval, military or air forces of Canada for a special period terminating on or after the thirtieth day of September, one thousand nine hundred and forty-seven, the rates of pay and allowances payable to him or on his behalf immediately prior to the date of his joining the permanent naval or military forces or the regular air force of Canada, or his acceptance for service in the naval, military or air forces of Canada for a special period terminating on or after the thirtieth day of September, one thousand nine hundred and forty-seven, may be used for the purpose of computing the amount paid to him under subsection two of this section."

Cessation of
entitlement
to gratuity
or credit.

2. The said Act is further amended by inserting immediately after section three thereof the following section:—

"3A. (1) No member or former member of the naval, military, or air forces of His Majesty shall be entitled to any gratuity or credit under this Act in respect of service in such forces subsequent to

(a) the day of his acceptance as a member of the permanent naval or military forces or the regular air force of Canada if he is so accepted after the thirty-first day of March, one thousand nine hundred and forty-six;

(b) the thirty-first day of March, one thousand nine hundred and forty-six, if on that day he is a member of the permanent naval or military forces or the regular air force of Canada serving on active service;

(c) the thirty-first day of March, one thousand nine hundred and forty-six, if he volunteers and is accepted for service in the naval, military or air forces of Canada for a special period terminating on or after the thirtieth day of September, one thousand nine hundred and forty-seven, unless he was serving on overseas service on the thirty-first day of August, one thousand nine hundred and forty-five, and remains continuously on the strength of an establishment or unit or ship on overseas service, in which case he shall be entitled to such gratuity and credit in respect of all such service.

Full gratuity
and credit
unless
accepted
for perma-
nent or
interim
force.

(2) A member or former member of the naval, military or air forces of Canada entitled to a gratuity or credit under this Act shall be entitled to such gratuity and credit in respect of all his full-time service as such, if he is not accepted as a member of the permanent naval or military forces or the regular air force of Canada or is not accepted for service in the naval, military or air forces of Canada for a special period terminating on or after the thirtieth day of September, one thousand nine hundred and forty-seven.

(3) The Governor in Council may make such regulations as may be advisable to provide for the termination of entitlement under this Act of persons not mentioned in subsections one or two of this section.” Regulations.

3. Section seven of the said Act as enacted by section seven of chapter thirty-eight of the statutes of 1945 (second session), is repealed and the following substituted therefor:—

“7. Subject to the provisions of this Act, every member of the forces who does not elect to take benefits under *The Veterans' Land Act, 1942*, except section thirteen thereof, or any educational, vocational or technical training benefits under the provisions of *The Veterans Rehabilitation Act* shall, in order to assist in his re-establishment, be eligible, in addition to the war service gratuity, for a re-establishment credit in an amount equal to the total amount payable to him under subsection one of section three of this Act.” Entitlement to re-establishment credit by veteran.
1942-43, c. 33.
1945, c. 35.

4. The said Act is further amended by inserting immediately after section seven thereof the following sections:—

“7A. (1) Where a male member who has deferred his application for re-establishment credit dies after discharge, but before he has used his re-establishment credit in full, his widow, or, in case he leaves no widow, his mother, if the mother in the opinion of the Minister or such person as the Minister may designate, was wholly dependent on the member immediately prior to his death, is eligible for the unused credit, unless, in the opinion of the Minister, the delay in the use of such credit was not due to advice given by, or on behalf of, the Minister.” Entitlement to credit by widow or mother of male member.

(2) Where a female member who has deferred her application for re-establishment credit dies after discharge, but before she has used her re-establishment credit in full, her mother, if the mother, in the opinion of the Minister or such person as the Minister may designate, was wholly dependent on the member immediately prior to her death, is eligible for the unused credit, unless, in the opinion of the Minister, the delay in the use of such credit was not due to advice given by, or on behalf of, the Minister.” Mother or female member.

(3) No credit shall be made available under this section to a widow or mother unless she is resident in Canada and the Minister is satisfied that the credit will be used for one or more of the purposes specified in section nine of this Act.” Credit available on conditions.

(4) With the consent of the Minister the credit for which a widow or mother is eligible under this section may be made available to such person as the Minister may designate, to be used for the benefit of the widow or mother, as the Minister may designate person to apply the credit.” Minister may designate person to apply the credit.

case may be, for such of the purposes authorized by or under this Act as the person so designated may in his discretion determine.

(5) Where no widow or mother is eligible for the credit under this section the credit shall cease to exist.

(6) Where, before using the credit for which she is eligible under this section, a widow or mother dies or a widow remarries the credit shall cease to exist.

"7B. Sections nine, ten, fourteen, and twenty to twenty-five inclusive, of this Act shall *mutatis mutandis* apply to and in respect of the credit provided for by section seven A of this Act."

5. Subparagraph (i) of paragraph (a) and paragraph (c) of subsection one of section nine of the said Act are repealed and the following substituted therefor respectively:—

"(a) (i) under *The National Housing Act, 1944*, in an amount not exceeding two-thirds of the difference between the total cost of the home and the amount of the loan made under that Act; or

"(c) the reduction or discharge of indebtedness under any agreement for sale, mortgage or other encumbrance on his home, in an amount not exceeding twice the amount that the member himself contributes or has contributed to such purpose."

6. Section ten of the said Act is repealed and the following substituted therefor:—

"10. If there has been made available to or on behalf of a member of the forces all or any part of the re-establishment credit under the provisions of section seven of this Act, he shall not be eligible for a grant of any of the benefits under *The Veterans' Land Act, 1942*, or any educational, vocational or technical training benefits provided under *The Veterans Rehabilitation Act*, except subject to a compensating adjustment in an amount which, in the opinion of the Minister, is equivalent to the re-establishment credit already made available to him or on his behalf. If a member has been granted any of the aforesaid benefits, the amount of which as determined by the Minister is less than the amount of any re-establishment credit which would otherwise be available to him, the difference between the amount of such re-establishment credit and such amount of any of the aforesaid benefits may be made available to him under section nine of this Act."

No widow or mother then credit expires. Death of widow or mother or re-marriage of widow. Provisions of Act to apply.

Amounts available for re-establishment credit. 1938, c. 49.

Other benefits subject to adjustment.

1942-43, c. 33.

1945, c. 35.

10 GEORGE VI.

CHAP. 75.

An Act respecting Allowances for War Veterans and Dependents.

[Assented to 31st August, 1946.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The War Veterans' Allowance Act, 1946*. Short title.
2. In this Act, unless the context otherwise requires, Definitions.
- (a) "allowance" means an allowance under this Act; "allowance."
- (b) "applicant" means any person who has made application for an allowance or any person on whose behalf application for an allowance has been made; "applicant."
- (c) "Board" means the War Veterans' Allowance Board constituted by this Act; "Board."
- (d) "child" includes a step-child, an adopted child or a foster child of a veteran; "child."
- (e) "Department" means the Department of Veterans Affairs; "Department."
- (f) "Minister" means the Minister of Veterans Affairs; "Minister."
- (g) "orphan" means a child of a veteran who is bereft by death of both father and mother; "orphan."
- (h) "recipient" means any person to whom or on whose behalf payment of an allowance is authorized by the Board; "recipient."
- (i) "the war" means "the war."
- (i) the North West Rebellion of the year one thousand and eight hundred and eighty-five; North West Rebellion.
- (ii) the South African War, which for the purposes of this Act shall be deemed to have commenced on the eleventh day of October, one thousand eight hundred and ninety-nine and to have concluded on the thirty-first day of May, one thousand nine hundred and two; South African War.
- (iii) World War I, which for the purposes of this Act shall be deemed to have commenced on the fourth World War I.

- day of August, one thousand nine hundred and fourteen and to have concluded on the thirty-first day of August, one thousand nine hundred and twenty-one; or
- World War II. (iv) World War II which commenced in September, one thousand nine hundred and thirty-nine;
- "theatre of actual war." (j) "theatre of actual war" means:—
- (i) in the case of the North West Rebellion, wherever the veteran served;
- (ii) in the case of the South African War, the zone of the military operations in South Africa in which the forces of the United Kingdom of Great Britain and Ireland were engaged prior to the first day of June, one thousand nine hundred and two;
- (iii) in the case of World War I:
- (a) as applied to the military or air forces, the zone of the allied armies on the continents of Europe, of Asia, or of Africa, or wherever the veteran has sustained injury or contracted disease directly by a hostile act of the enemy;
- (b) as applied to the naval forces, the high seas or wherever contact has been made with hostile forces of the enemy, or wherever the veteran has sustained injury or contracted disease directly by a hostile act of the enemy;
- (iv) in the case of World War II, any place outside of the Western Hemisphere, any place in a seagoing ship of war, or any place in an aircraft outside of Canada and the United States of America and the territorial waters thereof; for the purposes of this subparagraph the expression "Western Hemisphere" means the continents of North and South America, the islands adjacent thereto and the territorial waters thereof, including Newfoundland, Bermuda and the West Indies, but excluding Greenland, Iceland and the Aleutian Islands;
- "widow." (k) "widow" means the widow of a veteran.
- War Veterans' Allowance Board. **3.** (1) There shall be a Board to be known as the War Veterans' Allowance Board which, subject to subsection four of this section, shall consist of not less than three nor more than five members to be appointed by the Governor in Council: Provided that the Governor in Council may appoint to be additional members of the board without remuneration as such, the Deputy Minister and as his alternate the Assistant Deputy Minister and one other person who is not on the staff of the Department.
- Proviso. (2) One of the members shall be appointed by the Governor in Council to be Chairman of the Board.
- Chairman of Board.

(3) The person now holding the office of Chairman of the Board and each person now holding office as a member of the Board shall continue to hold such office during pleasure.

Chairman and members to continue to hold office.

(4) The Governor in Council may from time to time appoint not more than three additional temporary members.

Additional temporary members.

(5) Every temporary member shall be appointed for a period not exceeding one year but on the expiration of his term of office shall be eligible for re-appointment.

Temporary members term of office.

(6) The Chairman of the Board shall have control and direction over the disposition of and duties to be performed by the other members and shall have control over the duties to be performed by such staff as may be assigned to the Board by the Department.

Powers of Chairman of Board.

(7) The Chairman shall be paid a salary of eight thousand dollars per annum and each of the other members including temporary members, shall be paid at the rate of six thousand five hundred dollars per annum.

Salaries.

(8) Two members of the Board shall constitute a quorum.

Quorum.

(9) Each member shall devote the whole of his time to the performance of his duties under this Act, and shall not accept or hold any office or employment which the Governor in Council may declare to be inconsistent with the performance of his duties under this Act.

Full time duty.

(10) The Governor in Council, upon the retirement of any member of the Board who has served upon the Board

Pension to members of Board.

(a) at least twenty years; or

(b) at least ten years; and

(i) has reached the age of sixty-five years; or

(ii) is physically or mentally incapacitated

and is not entitled to superannuation under the *Civil Service Superannuation Act*, may grant to him a pension for his life not exceeding one-third of the salary to which he was entitled as such member.

R.S., c. 24.

(11) On the advice of the Board and with the approval of the Governor in Council the Minister may make regulations relating to the manner of payment of allowances and the procedure to be followed in matters coming before the Board for adjudication.

Regulations.

(12) Subject to the provisions of this Act, the Board shall have full and unrestricted power and authority and exclusive jurisdiction to deal with and adjudicate upon all matters and questions relating to the award, increase, decrease, suspension or cancellation of any allowance under this Act, and to the recovery of any overpayment which may have been made.

Powers of Board.

PART I.

ALLOWANCES PAYABLE TO A VETERAN.

"veteran"
defined.

4. In this Part, unless the context otherwise requires "veteran" means

(a) any former member of the North West Field Force who served in a theatre of actual war in the North West Rebellion;

(b) any former member of a Canadian contingent who served in a theatre of actual war during the South African War, or any former member of His Majesty's forces, other than Canadian forces, who served in a theatre of actual war during the South African War and was domiciled in Canada immediately prior to the eleventh day of October, one thousand eight hundred and ninety-nine, if in either case the former member landed in South Africa prior to the first day of June, one thousand nine hundred and two;

(c) any former member of His Majesty's Canadian forces who served during World War I or World War II, in a theatre of actual war, or who is in receipt of a pension for injury or disease incurred or aggravated during his service in such forces, or who, pursuant to the provisions of the *Pension Act* has accepted a final payment in lieu of annual pension in respect of a disability rated at five per centum or more of total disability;

(d) any former member of any of His Majesty's forces, other than Canadian forces, or of any of the forces of any of His Majesty's allies who was domiciled in Canada at the time he joined any such force for the purpose of the war and who served during such war in a theatre of actual war, or is in receipt of a pension for an injury or disease incurred or aggravated during his service in such force, or has, in respect of a disability rated at more than five per centum of total disability, received, pursuant to the laws affecting the members of the forces with which he served, a final payment similar or analogous to the final payment authorized by the *Pension Act*.

R.S., c. 157.

R.S., c. 157.

Veteran to
whom allow-
ance payable.

5. Subject to the provisions of this Act allowances under this Part shall on application be payable with the approval of the Board to

(a) any male veteran who has attained the age of sixty years;

(b) any female veteran who has attained the age of fifty-five years;

(c) any veteran who, in the opinion of the Board,
(i) is permanently unemployable because of physical or mental disability; or

- (ii) is incapable and unlikely to become capable of maintaining himself or herself because of economic handicaps combined with mental or physical disability or insufficiency.

6. (1) The maximum allowance payable in any year to an unmarried veteran or a veteran bereft by death of his or her spouse, without child or children, shall be three hundred and sixty-five dollars less the amount of any income of the recipient in excess of one hundred and twenty five dollars per annum.

Maximum allowance respecting an unmarried veteran and similar persons.

- (2) The maximum allowance payable in any year to
- (a) a married veteran shall be seven hundred and thirty dollars less the total amount of any incomes of such veteran and his or her spouse in excess of two hundred and fifty dollars per annum;
- (b) a veteran bereft by death of his or her spouse with a child or children shall be seven hundred and thirty dollars less the amount of any income of such veteran in excess of two hundred and fifty dollars per annum.

Maximum allowance respecting a married veteran and similar persons.

PART II.

ALLOWANCES PAYABLE TO WIDOWS AND ORPHANS.

7. (1) This Part applies to widows of veterans as defined in section four of this Act and to orphans who are children of veterans so defined.

Application of Part II.

(2) Subject to the provisions of this Act, allowances shall on application be payable with the approval of the Board to

Widows to whom allowances payable; orphans.

- (a) a widow who
- (i) has attained the age of fifty-five years; or
- (ii) is, in the opinion of the Board, permanently unemployable because of physical or mental disability; or
- (iii) is, in the opinion of the Board, incapable and unlikely to become capable of maintaining herself because of economic handicaps combined with physical or mental disability or insufficiency;
- (b) an orphan.

8. (1) The maximum allowance payable in any year to a widow without child or children shall be three hundred and sixty-five dollars less the amount of any income of the recipient in excess of one hundred and twenty-five dollars per annum.

Maximum allowance respecting a widow without children.

Maximum
allowance
respecting a
widow with
children.

(2) The maximum allowance payable in any year to a widow with a child or children shall be seven hundred and thirty dollars less the amount of any income of the recipient in excess of two hundred and fifty dollars per annum.

Maximum
allowance
respecting an
orphan.

(3) The maximum allowance payable in any year to or on behalf of an orphan or orphans shall be three hundred and sixty dollars in the case of one child of a veteran, six hundred and forty-eight dollars in the case of two children of the veteran and seven hundred and thirty dollars in the case of more than two children of the veteran, less the amount of any income of the orphan or orphans.

PART III.

ALLOWANCES PAYABLE IN RESPECT OF CERTAIN OTHER EX-SERVICE PERSONS.

"veteran"
defined.

9. In this Part, unless the context otherwise requires, "veteran" means

- (a) a person who served during World War I and World War II as a member of His Majesty's Canadian forces;
- (b) a person who served during World War I as a member of His Majesty's forces other than Canadian forces, was domiciled in Canada when he became a member of the said forces and was a member of His Majesty's Canadian forces during World War II.

Allowances
respecting
other
persons.

10. Subject to the provisions of this Act, allowances under this Part shall on application be payable with the approval of the Board to

- (a) any male veteran who has attained the age of sixty years;
- (b) any female veteran who has attained the age of fifty-five years;
- (c) any veteran who, in the opinion of the Board,
 - (i) is permanently unemployable because of physical or mental disability; or
 - (ii) is incapable and unlikely to become capable of maintaining himself or herself because of economic handicaps combined with physical or mental disability or insufficiency;
- (d) a widow who
 - (i) has attained the age of fifty-five years; or
 - (ii) is, in the opinion of the Board, permanently unemployable because of physical or mental disability; or

(iii) is, in the opinion of the Board, incapable and unlikely to become capable of maintaining herself because of economic handicaps combined with physical or mental disability or insufficiency;

(e) an orphan.

11. (1) The maximum allowance payable in any year to an unmarried veteran or a veteran bereft by death of his or her spouse or a widow, without child or children, shall be three hundred and sixty-five dollars less the amount of any income of the recipient in excess of one hundred and twenty-five dollars per annum.

Maximum allowance respecting an unmarried veteran and similar persons.

(2) The maximum allowance payable in any year to

(a) a married veteran shall be seven hundred and thirty dollars less the total amount of any incomes of such veteran and his or her spouse in excess of two hundred and fifty dollars per annum;

Maximum allowance respecting a married veteran and similar persons.

(b) a veteran with a child or children and bereft by death of his or her spouse, or a widow with a child or children, shall be seven hundred and thirty dollars less the amount of any income of such recipient in excess of two hundred and fifty dollars per annum.

(3) The maximum allowance payable in any year to or on behalf of an orphan or orphans shall be three hundred and sixty dollars in the case of one child of a veteran, six hundred and forty-eight dollars in the case of two children of the veteran and seven hundred and thirty dollars in the case of more than two children of the veteran, less the amount of any income of the orphan or orphans.

Maximum allowance respecting an orphan.

PART IV.

GENERAL.

12. (1) No allowance shall be paid unless the applicant has been domiciled in Canada for three months immediately preceding the date of the proposed commencement of the allowance.

Domicile requirements of applicant.

(2) No allowance shall be awarded or continued while the applicant or recipient is in receipt of an old age pension under the laws of any province.

Recipient of old age pension not entitled.

13. Notwithstanding anything in this Act no deduction shall be made from any allowance by reason of,

Certain deductions not to be made.

(a) any sum payable under section twenty-six of the *Pension Act*;

R.S., c. 157.

(b) any additional allowance payable under the *Pension Act* on account of any children;

(c) any pension or grant received by reason of a military decoration;

(d) any casual earnings of the recipient to the extent of one hundred and twenty-five dollars in any year;

- (e) any interest in premises in which the recipient resides unless the value of such interest exceeds four thousand dollars in which case there shall be deducted from the allowance the annual value of such interest in excess of four thousand dollars;
- 1944-45, c. 51. (f) any gratuity paid or credit granted under *The War Service Grants Act, 1944*;
- (g) receipt of money or assistance from any province or municipality by way of Mothers' Allowance or by way of relief to dependent children;
- 1944-45, c. 40. (h) any allowance paid under *The Family Allowances Act, 1944*;
- (i) receipt of moneys of the class specifically excepted from the meaning of "income" as defined in the Regulations under the *Old Age Pensions Act*;
- R.S., c. 156. (j) the receipt of unearned income to the extent of twenty-five dollars per annum.

Assignment
or transfer
for the
purpose of
qualifying.

14. When it appears to the Board that any applicant or recipient has made a voluntary assignment or transfer of property for the purpose of qualifying for an allowance or for a larger allowance than he might otherwise have been entitled to, the income derivable from such property shall, in determining the amount of allowance, if any, which such person should receive, be taken into account as if the assignment or transfer had not been made.

Payments to
other persons
to administer.

15. Where in any case the Board is of opinion that the recipient would be likely to apply the amount of any allowance otherwise than to the best advantage, it may direct the payments to be made to and administered by such person as it selects.

R.S., c. 188.
1942-43, c. 33.

Part of
allowance to
the Director
of Soldier
Settlement or
to The
Director, The
Veterans'
Land Act.
R.S., c. 188,
1942-43 c. 33.

16. For the purpose of ensuring continued occupancy by a recipient of a home acquired by him under the *Soldier Settlement Act* or *The Veterans' Land Act, 1942*, the Board may, with the consent in writing of the recipient, enter into an arrangement with the Director of Soldier Settlement, or The Director, *The Veterans' Land Act*, as the case may be, to pay to him out of the recipient's allowance an amount not exceeding fifteen dollars per month to be applied against the indebtedness of the recipient under the *Soldier Settlement Act* or *The Veterans' Land Act, 1942*.

Payments
continued
after death of
recipient.

17. (1) After the death of any recipient an amount not exceeding the sum of twelve monthly instalments of the allowance which the recipient was receiving at the time of his death may, at the discretion of the Board, be paid to his widow or for the benefit of any child of the recipient.

(2) After the death of the wife or child of a recipient the allowance which the recipient was receiving by reason of the wife or child, may at the discretion of the Board, be continued to be paid thereafter for a period of one month.

Payments continued after death of wife or child of recipient.

18. (1) No allowance shall be paid to or on behalf of a child unless such child is

- (a) a male child under the age of sixteen years;
- (b) a female child under the age of seventeen years;
- (c) under the age of twenty-one years and is following and making satisfactory progress in a course of instruction approved by the Board; or
- (d) under the age of twenty-one years and is prevented by physical or mental incapacity from earning a livelihood.

Child to whom or on whose behalf allowance payable.

(2) Notwithstanding anything contained in subsection one of this section, allowance may be paid under this Act on behalf of a child over the age of twenty-one years who is prevented by physical or mental incapacity from earning a livelihood where such child is residing with his or her surviving parent: provided that no allowance shall be paid unless such incapacity occurred before such child attained the age of twenty-one years.

Child over 21 incapacitated and living with parent.

Proviso.

19. (1) No allowance in excess of three hundred and sixty-five dollars in any one year shall be paid to a married person without a child or children unless such person resides with his or her spouse.

Residence with spouse.

(2) No allowance in excess of three hundred and sixty-five dollars in any one year shall be paid to a person bereft by death of his or her spouse but having a child or children, unless the child or children reside with such person.

Residence of child with recipient.

(3) Subject to subsection four of this section, no allowance shall be paid to a widow unless she was living with or being maintained by her husband at the time of his death.

Widow living with or being maintained by husband on his death.

(4) The Board may exempt any widow from the operation of subsection three of this section in any case where it deems it just and reasonable so to do.

Exception to residence rule.

20. Notwithstanding anything in this Act, no allowance shall be paid to a widow of a veteran who died within one year from the date of his marriage unless such veteran was at the time of his marriage, in the opinion of the Board, in such a condition of health as would justify him having a reasonable expectation of life for at least a year.

Death of veteran within one year from date of marriage.

21. (1) Every allowance shall be subject to review from time to time and the Board may, for the purpose of any such review, require the recipient to submit a statement of such facts as it may consider relevant to determine his right to have any allowance continued.

Allowance subject to review.

Verification of statement.

(2) Such statement shall be verified in such manner as the Board may direct and in the event the recipient fails to furnish a statement as required, the Board may reduce or suspend payment of the allowance.

Suspension of allowance.

22. (1) Subject to the provisions of subsections two and three of this section, payment of an allowance shall be suspended while the recipient is

- (a) a prisoner undergoing punishment for an offence;
- (b) resident out of Canada; or
- (c) being maintained at the expense of the Department as an inmate of any institution.

Part of allowance continued to dependents.

(2) The Board may, in its discretion, continue payment of part of the allowance to the dependents of any recipient

- (a) for a period not exceeding twelve months, when such recipient is a prisoner undergoing punishment; or
- (b) during such time as any recipient is maintained at the expense of the Department as an inmate of any institution.

Part of allowance continued to recipient without dependents.

(3) The Board may in its discretion continue payment for a period not exceeding three months of part of the allowance to a recipient without dependents when such recipient is maintained at the expense of the Department as an inmate of any institution, and who would otherwise suffer hardship if no part of the allowance were paid.

Board to have powers of a Commissioner. R.S., c. 99.

23. The Board, and any person acting under its authority in that behalf, shall have all the powers of a commissioner under Part II of the *Inquiries Act* for the purpose of any investigation required to be made in order to determine whether any allowance should be made, suspended or revoked, what should be the amount of any allowance, or whether payment of any allowance should be made to the recipient or to some other person for administration on his behalf.

Information from the Bureau of Statistics.

24. The Board shall have the right, for the purpose of ascertaining the age of any applicant, to obtain any information from the Dominion Bureau of Statistics on the subject of the age of such applicant which may be contained in the returns of any census taken more than twenty years before the date of the application for such information.

Effect of fraud by recipient.

25. The amount of any payments of allowance made by reason of wilful non-disclosure of facts or of fraudulent misrepresentations shall be recoverable from the recipient as a debt due to the Crown.

26. Except as provided in section sixteen of this Act, no allowance shall be subject to alienation or transfer by the recipient, or to seizure in satisfaction of any claim against him. No alienation allowed.

27. Except as to the power, authority, and jurisdiction of the Board to deal with and adjudicate upon applications for allowances under this Act, the Minister shall be charged with administration of this Act. Administration of Act.

28. The right of any veteran to receive a pension under the *Pension Act* shall not be affected by anything in this Act or by the receipt of any allowance thereunder. Right to pension not affected R.S., c. 157.

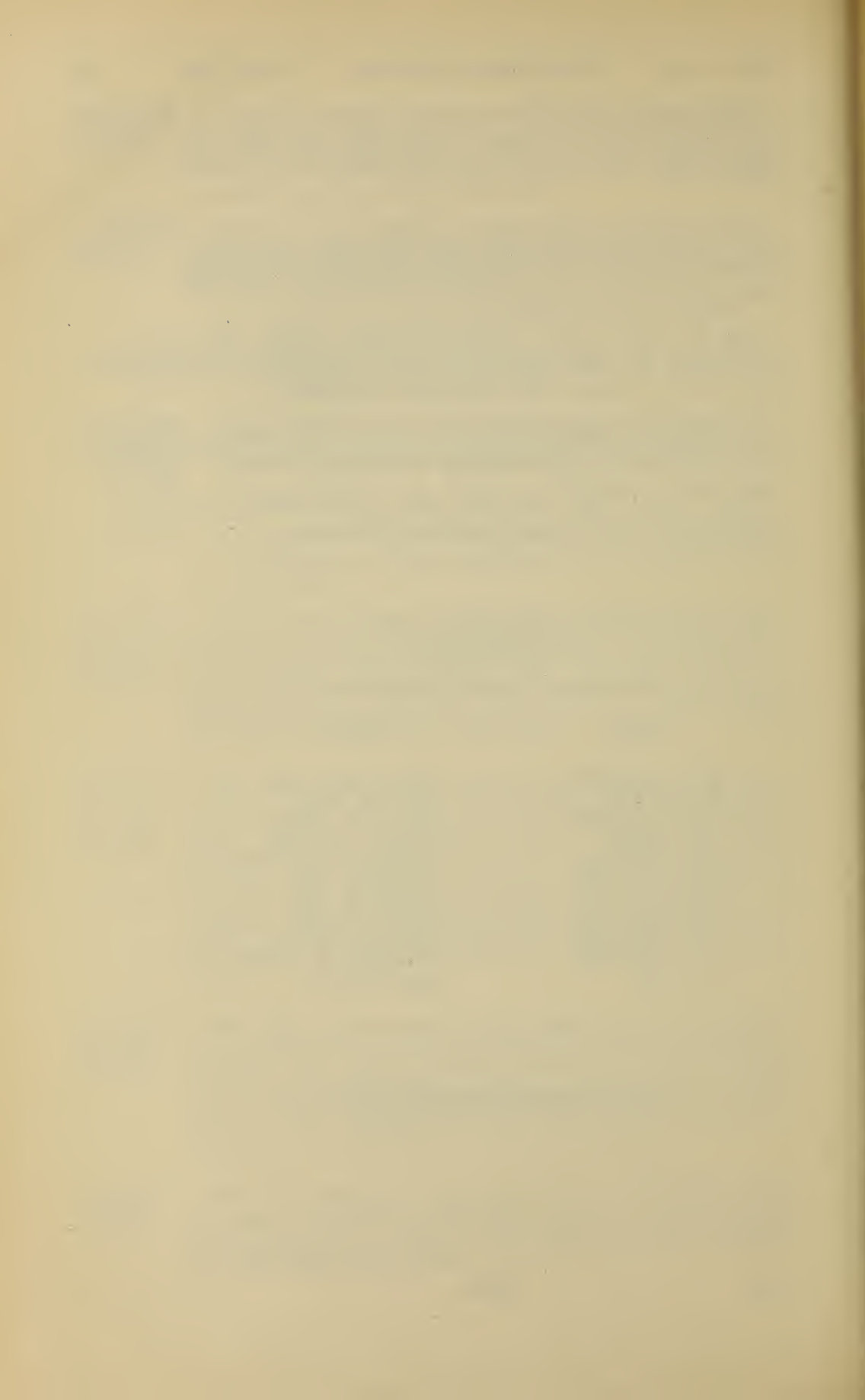
29. *The War Veterans' Allowance Act*, and the Orders in Council mentioned in the Schedule to this Act are repealed. Acts and Orders in Council are repealed. 1930, c. 48.

30. This Act shall come into force on the first day of August, one thousand nine hundred and forty-six. Coming into force.

SCHEDULE.

ORDERS IN COUNCIL REPEALED.

<i>Number.</i>	<i>Date.</i>
P.C. 113/9400	December 3, 1941
P.C. 1/3241	April 20, 1943
P.C. 101/6395	August 13, 1943
P.C. 2/602	January 31, 1944
P.C. 160/7746	October 4, 1944
P.C. 161/7746	October 4, 1944
P.C. 162/7746	October 4, 1944
P.C. 164/7746	October 4, 1944
P.C. 191/8990	November 29, 1944
P.C. 2971	April 24, 1945.



10 GEORGE VI.

CHAP. 76.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1947.

[Assented to 31st August, 1946.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, Preamble.
the Honourable Thibaudeau Rinfret, Chief Justice of Canada, administrator of the Government of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-seven, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, Short title.
No. 6, 1946.

2. From and out of the Consolidated Revenue Fund \$888,954,394.10
there may be paid and applied a sum not exceeding in the granted for
whole eight hundred and eighty-eight million, nine hundred 1946-47.
and fifty-four thousand, three hundred and ninety-four dollars and ten cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-six, to the thirty-first day of March, one thousand nine hundred and forty-seven, not otherwise provided for, and being the amount of each of the items voted, set forth in Schedule A to this Act, less the amounts voted on account of the said items by *The Appropriation Act, No. 1, 1946, The Appropriation Act, No. 3, 1946, The Appropriation Act, No. 4, 1946, and The Appropriation Act, No. 5, 1946.*

Supple-
mentary
Estimates
granted for
1946-47.

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole one hundred and forty-two million, six hundred and forty-four thousand, two hundred and ninety-six dollars and ninety-nine cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-six, to the thirty-first day of March, one thousand nine hundred and forty-seven, not otherwise provided for, and being the amount of each of the several items voted, set forth in Schedule B to this Act.

Further
Supple-
mentary
Estimates
granted for
1946-47.

4. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole two million dollars towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-six, to the thirty-first day of March, one thousand nine hundred and forty-seven, not otherwise provided for, and being the amount of the item voted, set forth in Schedule C to this Act.

Power to
raise loan of
\$200,000,000
for public
works and
general
purposes

1931, c. 27

5. (1) The Governor in Council may, in addition to the sums now remaining unborrowed, and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not to exceed in the whole the sum of two hundred million dollars, as may be required for public works and general purposes, and in addition such sum or sums of money as may be required to pay and redeem treasury bills and Dominion of Canada deposit certificates maturing from time to time.

Chargeable to
Consolidated
Revenue
Fund.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

Lapse of
prior
borrowing
powers.

(3) All borrowing powers authorized by section four of chapter thirty-nine of the statutes of 1945 (2nd Session) which are outstanding and unused shall expire on the date of the coming into force of this Act.

Account to
be rendered
in detail.

6. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDULE A.

Based on the Main Estimates, 1946-47. The amount hereby granted is \$888,954,394.10 being the amount of each of the items in the Estimates as contained in this Schedule, less the amounts voted on account of the said items by *The Appropriation Act, No. 1, 1946*, *The Appropriation Act, No. 3, 1946*, *The Appropriation Act, No. 4, 1946*, and *The Appropriation Act, No. 5, 1946*.

Sums granted to His Majesty, by this Act for the financial year ending 31st March, 1947, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE		
	ADMINISTRATIVE SERVICE		
1	Departmental Administration.....	163,190 00	
2	Publicity and Extension Division.....	154,804 00	
3	Advisory Committee on Agricultural Services.....	3,000 00	
4	Contributions to Empire Bureaux.....	47,397 00	
	SCIENCE SERVICE		
5	Science Service Administration.....	32,487 00	
6	Animal and Poultry Pathology.....	177,560 00	
7	Bacteriology and Dairy Research.....	64,775 00	
8	Botany and Plant Pathology.....	534,121 00	
9	Agricultural Chemistry.....	171,910 00	
	Entomology—		
10	Agricultural Entomology.....	680,375 00	
11	Forest Entomology.....	721,916 00	
12	Plant Protection.....	431,540 00	
	EXPERIMENTAL FARMS SERVICE		
13	Experimental Farms Service Administration.....	70,755 00	
14	Central Experimental Farm.....	972,867 00	
15	Branch Farms and Stations and Illustration Stations.....	1,960,886 00	
16	Prairie Reclamation (Cultural work formerly under Prairie Farm Rehabilitation Act, including appointments that may be required to be made notwithstanding anything contained in the Civil Service Act).....	451,340 00	
	PRODUCTION SERVICE		
17	Production Service Administration.....	38,865 00	
	Health of Animals—		
18	Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act.....	2,103,508 00	
19	Compensation for Animals Slaughtered.....	373,036 00	
20	Live Stock and Poultry.....	839,625 00	
21	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$25,000 to Canadian Seed Growers' Association.....	708,256 00	
22	Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates.....	30,000 00	
23	Grants to Agricultural Organizations, in the amounts detailed in the Estimates.....	38,500 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE—Concluded		
	MARKETING SERVICE		
24	Marketing Service Administration.....	113,322 00	
25	Agricultural Economics, including Surveys formerly under Prairie Farm Rehabilitation Act.....	245,520 00	
26	Dairy Products.....	438,652 00	
27	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates....	694,221 00	
28	Fruit, Vegetables, and Maple Products and Honey, including Grant of \$5,000 to Canadian Horticultural Council.....	683,764 00	
29	Live Stock and Live Stock Products.....	721,521 00	
30	Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwith- standing anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$15,000.....	25,000 00	
	SPECIAL		
31	Prairie Farm Rehabilitation Act and Water Storage. (This does not include the costs of survey and engineering work on the Medicine Hat Irrigation and Red Deer Diversion Projects in Alberta and the South Saskatchewan River Project in Saskatchewan, which costs are to be made avail- able from the Item of \$10,000,000, No. 606, Department of Reconstruction and Supply).....	3,000,000 00	
32	Prairie Farm Assistance Act Administration.....	250,000 00	
33	To provide for Wheat Acreage Reduction Payments—Undis- charged commitments of previous years.....	25,000 00	
34	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories.....	2,000,000 00	
35	To provide assistance for the replacement of maple production equipment.....	200,000 00	
36	To provide for Administrative Expenses, Agricultural Prices Support Act, 1944.....	50,000 00	
37	Agricultural Research Special Projects.....	200,000 00	
			19,417,713 00
	AUDITOR GENERAL'S OFFICE		
38	Salaries and Expenses of Office.....		457,656 00
	CHIEF ELECTORAL OFFICER		
39	Salaries and Expenses of Office.....		34,730 00
	CIVIL SERVICE COMMISSION		
40	Salaries and Contingencies of the Commission, including the Chairman of the Civil Service Commission at \$2,000 and two Civil Service Commissioners at \$1,000 each, additional to Chap. 22, R.S.C., 1927.....		539,950 00
	EXTERNAL AFFAIRS		
41	Departmental Administration.....	767,480 00	
42	Passport Office—Administration.....	81,000 00	
43	Representation Abroad—including salaries of High Commission- ers, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments	2,436,325 00	
44	To provide for hospitality in connection with visitors from abroad.....	25,000 00	
45	Amount required to meet loss on exchange.....	60,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	EXTERNAL AFFAIRS—Concluded		
46	Grant to United Nations Society in Canada (formerly League of Nations Society in Canada).....	3,000 00	
47	Provisional International Civil Aviation Organization—Administrative Expenses.....	25,000 00	
48	Canadian Section of Canada-U.S. Permanent Joint Board on Defence.....	2,500 00	
49	Canadian Representation at forthcoming International Conferences.....	200,000 00	
	CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS		
50	Grant to the International Red Cross Committee.....	10,000 00	
51	Expenses of the League of Nations for 1946, including Secretariat, maintenance of the International Labour Organization and cost of winding-up the Permanent Court of International Justice.....	346,000 00	
52	Portion of expenditure of the Imperial Economic Committee..	7,900 00	
53	Imperial Shipping Committee.....	750 00	
54	Portion of expenses of International Wheat Council.....	3,000 00	
55	Provisional International Civil Aviation Organization.....	65,000 00	
56	Food and Agriculture Organization of the United Nations.....	210,000 00	
			4,242,955 00
	FINANCE		
57	Departmental Administration.....	803,954 00	
58	Bank Inspection (Inspector General of Banks' Office).....	27,694 00	
59	Royal Canadian Mint, including the Dominion of Canada Assay Office.....	583,650 00	
	HOUSING BRANCH		
60	To provide for payments of amounts owing under guarantees given by the Minister of Finance pursuant to Item 55 of Schedule A to the Appropriation Act, No. 6, 1945 (and pursuant to corresponding items in previous Appropriation Acts) to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses, such payments to be made out of unappropriated moneys in the Consolidated Revenue Fund.....	1 00	
	SUPERANNUATION AND RETIREMENT BENEFITS		
61	Superannuation and Retirement Acts, Administration.....	187,398 00	
62	Government's contribution to the Superannuation Fund.....	3,350,000 00	
63	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	943 00	
	PUBLIC DEBT CHARGES		
64	Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.....	377,650 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	FINANCE—Concluded		
	SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES		
	<i>Special Compensation to Provinces</i>		
65	To enable the Minister of Finance, subject to agreements with the provinces to guarantee the provincial liquor revenues of the provinces entering into an agreement, pursuant to the offer made by the Minister of Finance to the Provincial Premiers on March 2, 1943, whereby in consideration of the provinces raising retail prices for spirits by an amount at least sufficient to absorb the increase in excise duty of \$2.00 per proof gallon, imposed under amendment to the Excise Act, Chapter 9, Statutes of Canada, 1943, and an additional amount equivalent to \$2.00 per proof gallon, the Dominion guarantees for the duration of the wartime liquor control restrictions, the liquor revenues of each province on the basis of such revenues received during the 12 months ending June 30, 1942, provided that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....	1 00	
	MISCELLANEOUS GRANTS AND CONTRIBUTIONS		
66	Canadian General Council of the Boy Scouts.....	9,000 00	
67	Dominion Council of the Girl Guides.....	4,860 00	
68	Royal Astronomical Society.....	1,620 00	
69	Royal Canadian Academy of Arts.....	2,025 00	
70	Canadian Writers Foundation.....	2,500 00	
	GENERAL		
71	Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or regulations.....	75,200 00	
72	To provide for the expenses of the Comptroller of the Treasury's Office.....	6,966,745 00	
73	Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration.....	151,515 00	
74	To provide, subject to the approval of the Treasury Board, for salaries, cost of living bonus, reclassifications and increases.....	100,000 00	
75	Unforeseen expenses, expenditure thereof to be subject to approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session.....	80,000 00	12,724,756 00
	FISHERIES		
76	Departmental Administration.....	170,340 00	
77	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services.....	1,518,150 00	
78	Building Fishways and Clearing Rivers.....	25,000 00	
79	Educational Extension Service.....	78,780 00	
80	Fish Culture.....	230,000 00	
81	Oyster Culture.....	36,230 00	
	Fisheries Research Board of Canada—		
82	Operation and Maintenance.....	740,610 00	
83	Construction and Improvements.....	162,500 00	
84	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries....	30,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	FISHERIES— <i>Concluded</i>		
85	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System.....	42,000 00	
86	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon, and for investigating and overcoming obstructions to such salmon at other points on the Fraser River Watershed (Revote).....	400,000 00	
87	Grant to the United Maritime Fishermen's Association.....	3,000 00	
88	To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942.....	300,000 00	
89	To provide for the destruction of Harbour Seals.....	30,000 00	
	SPECIAL		
90	To provide for the extension of educational work in co-operative producing and selling among fishermen.....	56,000 00	
91	To provide for the administrative expenses of the Fisheries Prices Support Act, 1944.....	60,000 00	
92	To provide for the construction of a vessel of particular design for experimental fishing for herring and mackerel. (Revote).....	25,000 00	3,907,660 00
	GOVERNOR GENERAL AND LIEUTENANT- GOVERNORS		
93	Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General at \$6,600 additional to salary authorized by R.S.C., chap. 182.....		106,546 00
	INSURANCE		
94	Departmental Administration.....	195,795 00	
95	Expenses of work in the interests of Fire Prevention.....	13,650 00	209,445 00
	JUSTICE		
96	Departmental Administration.....	199,970 00	
97	Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed \$1,600) for assistance to this Service, and an amount of \$10,900 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service.....	55,945 00	
98	Administration of Justice—Miscellaneous Expenditure.....	6,000 00	
99	Expenses of Litigated Matters.....	25,000 00	
100	Annual contribution to the Canadian Law Library, London, England.....	500 00	
101	Supreme Court of Canada— Administration.....	84,530 00	
102	Exchequer Court of Canada— Administration.....	48,540 00	
103	Yukon Territorial Court— Administration.....	5,040 00	
104	Payments of gratuities to the widows or other dependents of judges who die while in office.....	15,000 00	
105	Combines Investigation Branch.....	67,430 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	JUSTICE—Concluded	\$ cts.	\$ cts.
	PENITENTIARIES BRANCH		
106	Branch Administration.....	133,499 00	
107	Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and live stock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries.....	4,022,487 00	
	PENSIONS AND OTHER BENEFITS		
108	William Tatton.....	564 00	4,664,505 00
	LABOUR		
109	Departmental Administration.....	755,967 00	
110	Annuities Act.....	448,006 00	
111	Fair Wages, Conciliation and Industrial Disputes Investigations	188,974 00	
112	International Labour Conference.....	42,000 00	
113	Labour Gazette and other publications authorized by Labour Department Act.....	76,247 00	
	Vocational Training Co-ordination Act, 1942—		
114	Payments to the Provinces under agreements, including undischarged commitments of previous years.....	1,000,000 00	
115	Expenses of Vocational Training Advisory Council.....	5,000 00	
	UNEMPLOYMENT INSURANCE ACT, 1940		
116	Administration—Less proportion for intensified placement and other activities and expenditure incurred in connection with demobilization and rehabilitation carried out for the Department of Labour in accordance with instructions of the Minister (Demobilization and Reconversion).....	7,881,850 00	
117	Government's Contribution to Unemployment Insurance Fund	12,500,000 00	
118	Advances to Workers under Section 91 of the Act.....	50,000 00	
	SPECIAL		
119	To provide for Relief Projects (undischarged commitments) . .	25,000 00	22,973,044 00
	LEGISLATION		
	THE SENATE		
120	The Speaker of the Senate— Allowance in lieu of Residence.....	3,000 00	
	Members of the Senate—		
121	To provide an amount for technical and clerical assistance in connection with research preparatory to and in connection with work of Senate Committees, and to authorize employment of such technical and clerical assistance for such periods as may be required and at such rates of pay as may be approved by the Treasury Board.....	10,000 00	
122	General Administration.....	240,040 00	
	HOUSE OF COMMONS		
123	The Speaker of the House of Commons— Allowance in lieu of Residence.....	3,000 00	
124	Deputy Speaker of the House of Commons— Allowance in lieu of Apartments.....	1,500 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	LEGISLATION—Concluded		
	HOUSE OF COMMONS—Concluded		
125	General Administration—Estimates of the Clerk.....	563,710 00	
126	Estimates of the Sergeant-at-Arms.....	346,107 00	
127	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....	2,000 00	
128	To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and pro rata for any period less than a year.....	40,000 00	
	GENERAL		
129	Printing of Parliament, including salaries of staff of Joint Distribution Office.....	87,000 00	
	LIBRARY OF PARLIAMENT		
130	General Administration.....	88,391 00	
	PENSIONS AND OTHER BENEFITS		
131	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.....	700 00	1,385,448 00
	MINES AND RESOURCES		
132	Departmental Administration.....	173,255 00	
	MINES AND GEOLOGY BRANCH		
133	Branch Administration.....	33,150 00	
	Bureau of Mines—		
134	Bureau of Mines Administration.....	22,800 00	
135	Mineral Resources Investigations.....	555,000 00	
136	Explosives Act.....	29,500 00	
137	To provide for the fabrication, erection and equipping of a hydrogenation plant in the Fuel Research Laboratories —Engineering, design, etc.....	50,000 00	
	Bureau of Geology and Topography—		
138	Bureau of Geology and Topography Administration and Miscellaneous Services.....	149,000 00	
139	Geological Surveys.....	500,000 00	
140	Topographical Surveys, including expenses of the Geographic Board of Canada.....	550,000 00	
141	Drafting and Map Reproduction.....	150,000 00	
142	National Museum of Canada.....	72,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	MINES AND RESOURCES—Continued		
	LANDS, PARKS AND FORESTS BRANCH		
143	Branch Administration.....	25,150 00	
	Government of the Northwest Territories—		
144	General Administration, operation and maintenance of ser- vices, including Wood Buffalo Park.....	338,000 00	
145	Eastern Arctic Expedition.....	75,000 00	
146	Forest and Wild Life Conservation including Wood Buffalo Park.....	252,500 00	
	Airports, Roads, Buildings and Water Systems—Construc- tion and Improvements—		
147	Yellowknife Airport.....	514,000 00	
148	Buildings.....	375,700 00	
149	Roads.....	351,250 00	
150	Water and Sewage Systems for new Yellowknife Town- site.....	245,000 00	
	Government of the Yukon Territory—		
151	Administration.....	100,000 00	
152	Airports—Surveys and Investigations.....	60,000 00	
	Dominion Forest Service—		
153	General scientific, economic, and administrative services..	373,890 00	
154	Forest Experiment Stations.....	252,010 00	
155	Forest Products Laboratories.....	324,100 00	
156	Grant to Canadian Forestry Association.....	1,620 00	
	Land Registry—		
157	Land Registry, Seed Grain Collections, Administration of Ordinance, Admiralty and Public Lands.....	85,340 00	
	National Parks Bureau—		
158	National Parks and Historic Sites Services.....	2,069,000 00	
159	Administration of Migratory Birds Convention Act.....	52,500 00	
160	Forest and Wild Life Conservation.....	40,000 00	
161	Grant to Jack Miner Migratory Bird Foundation.....	5,000 00	
	SURVEYS AND ENGINEERING BRANCH		
162	Branch Administration.....	24,590 00	
163	Dominion Observatory, Ottawa.....	126,835 00	
164	Dominion Astrophysical Observatory, Victoria, B.C.....	36,273 00	
165	Dominion Water and Power Bureau, including the administra- tion of the Dominion Water Power and Irrigation Acts....	272,000 00	
166	To provide for studies and surveys of the Columbia River Watershed in Canada.....	300,000 00	
167	Lake of the Woods Control Board.....	8,950 00	
168	To provide for the expenses incurred under the Agreement be- tween the Dominion, Ontario and Manitoba confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed.....	20,650 00	
169	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the out- lets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote).....	500 00	
170	Engineering and Construction Service.....	106,880 00	
171	Grimshaw—Great Slave Lake Road—Amount required for construction of provincial section in 1946-47, under terms of Agreement with Alberta.....	450,000 00	
172	Geodetic Service.....	197,960 00	
173	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin.....	240 00	
174	International Boundary Commission.....	39,475 00	
	Hydrographic and Map Service—		
175	Hydrographic Service.....	794,350 00	
176	Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying.....	360,908 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	MINES AND RESOURCES—Concluded		
	SURVEYS AND ENGINEERING BRANCH—Concluded		
177	To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc., (the fees of F. H. Peters, J. E. R. Ross and R. H. Montgomery, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum)...	1,900 00	
	INDIAN AFFAIRS BRANCH		
178	Branch Administration.....	61,005 00	
179	Indian Agencies.....	1,131,753 00	
	Reserves and Trusts—		
180	Administration.....	347,325 00	
	Welfare and Training—		
181	Welfare of Indians.....	1,216,115 00	
182	Indian Education.....	1,046,241 00	
183	Grants to Residential Schools.....	1,692,355 00	
184	Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the Estimates.....	6,725 00	
185	Grant to provide additional services to Indians of British Columbia.....	100,000 00	
	IMMIGRATION BRANCH		
186	Administration of the Immigration Act and the Chinese Immigration Act.....	218,866 00	
187	Field and Inspectional Service, Canada.....	1,693,694 00	
188	Field and Inspectional Service, Abroad.....	253,845 00	
	PENSIONS AND OTHER BENEFITS		
189	Mrs. Alice Morson Smith.....	600 00	
	SPECIAL INDIAN AFFAIRS BRANCH		
190	Fur Conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....	200,000 00	18,534,800 00
	NATIONAL DEFENCE		
	NORMAL SERVICES		
191	Grants to Military Associations and Institutes, as detailed in the Estimates.....	10,675 00	
192	Miscellaneous Maintenance and Adjustments (War of 1914-18).....	22,595 00	
193	Battlefields Memorials.....	54,635 00	
	PENSIONS AND OTHER BENEFITS		
	Civil Pensions—		
194	Robert Allen.....	192 50	
195	Walter Pettipas.....	515 90	
196	Florence Walker.....	360 00	
197	Arnold Truman Townsend.....	420 00	
198	Michael Mountain.....	420 00	
199	Mrs. Alice Smuck.....	480 00	
			90,293 40

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
NATIONAL HEALTH AND WELFARE			
200	Departmental Administration.....	422,774 00	
NATIONAL HEALTH BRANCH			
201	National Health Branch Administration, including contribution of \$1,134 to the International Office of Public Health.....	212,986 00	
202	Food and Drugs.....	365,032 00	
203	Opium and Narcotic Drugs.....	87,832 00	
204	Proprietary or Patent Medicines.....	19,832 00	
205	Quarantine and Leprosy.....	226,710 00	
206	Laboratory of Hygiene.....	197,166 00	
207	Immigration Medical Inspection.....	84,905 00	
208	Child and Maternal Hygiene.....	108,709 00	
209	Public Health Engineering.....	138,443 00	
210	Treatment of Sick Mariners.....	332,065 00	
211	Industrial Hygiene.....	103,151 00	
212	Civil Service Health Division (including Medical Investigation Division).....	180,078 00	
213	Nutrition Service.....	142,992 00	
Combating Venereal Diseases—			
214	Administration.....	36,970 00	
215	Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council.....	175,000 00	
216	Distribution of drugs under regulations approved by the Governor in Council.....	50,000 00	
217	Directorate of Health Insurance Studies.....	43,555 00	
218	Dental Health Division.....	56,785 00	
219	Hospital Design Division.....	72,516 00	
220	Mental Health Division.....	32,285 00	
221	Blindness Control Division.....	42,566 00	
222	Tuberculosis Control Division.....	32,051 00	
223	Advertising and Labels Division.....	70,463 00	
224	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates.....	2,400 00	
225	Medical Services—Indians and Eskimos.....	4,103,390 00	
226	Grants to Hospitals which care for Indians and Eskimos.....	204,320 00	
WELFARE BRANCH			
227	Welfare Branch Administration.....	37,635 00	
Family Allowances—			
228	Administration.....	1,961,250 00	
Old Age Pensions and Pensions for the Blind—			
229	Administration.....	47,410 00	
National Physical Fitness—			
230	Administration.....	50,000 00	
231	Assistance to Provinces.....	150,000 00	
232	Assistance to Schools of Social Work.....	100,000 00	
MISCELLANEOUS GRANTS			
Grant to:			
233	Canadian Welfare Council.....	8,100 00	
234	Canadian National Committee for Mental Hygiene.....	10,000 00	
235	Health League of Canada.....	10,000 00	
236	Canadian National Institute for the Blind.....	18,000 00	
237	L'Association Canadienne Francaise des Aveugles.....	4,050 00	
238	L'Institut Nazareth de Montreal.....	4,050 00	
239	Montreal Association for the Blind.....	4,050 00	
240	Canadian Tuberculosis Association.....	20,250 00	
241	Victorian Order of Nurses.....	13,100 00	
242	St. John Ambulance Association.....	4,050 00	
243	Canadian Red Cross Society.....	10,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	NATIONAL HEALTH AND WELFARE—Concluded		
	GENERAL		
	National Film Board, including the Motion Picture Bureau		
244	General Administration.....	94,369 00	
	Technical Services—		
245	Technical Services Administration.....	152,096 00	
246	Production and Distribution of Films and Other Visual Materials.....	860,000 00	11,103,386 00
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
247	General Administration.....	1,040,595 00	
248	Inspection, Investigation and Audit Services.....	1,526,185 00	
249	Preventive Service Undervaluation Unit.....	56,425 00	
250	Ports, Outports and Preventive Stations, including pay for over- time of officers notwithstanding anything in the Civil Service Act, and temporary buildings and rentals.....	8,804,898 00	
251	To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise laws.....	300,000 00	
	TAXATION DIVISION		
252	General administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act.....	955,695 00	
253	Internal Inspection and Verification.....	437,293 00	
254	District Offices.....	11,594,826 00	
	MISCELLANEOUS		
255	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services.....	15,000 00	
	GENERAL		
256	Government Office Economies Control Division—Adminis- tration.....	10,910 00	
	Canadian Broadcasting Corporation Short Wave Station—		
257	Maintenance and Operation.....	1,232,700 00	
258	Capital Costs.....	75,000 00	26,049,527 00
	POST OFFICE		
259	Departmental Administration.....	1,175,465 00	
260	Post Offices, including salaries and other expenses of Head- quarters and Staff Post Offices and supplies and equipment for Revenue Post Offices.....	24,410,534 00	
261	Inspection and Investigation.....	990,140 00	
262	Railway Mail Service.....	13,299,000 00	
263	Air and Land Mail Services.....	18,571,767 00	
264	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes....	1,991,151 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	POST OFFICE—Concluded		
	PENSIONS AND OTHER BENEFITS		
265	To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council.....	5,000 00	60,443,057 00
	PRIME MINISTER'S OFFICE		
266	Salaries of Staff and Cost of Living Bonus and Other Pay-list Items.....		78,073 00
	PRIVY COUNCIL OFFICE		
267	General Administration.....	96,202 00	
	GENERAL		
268	Federal District Commission— Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission.....	350,800 00	447,002 00
	PUBLIC ARCHIVES		
269	General Administration and Technical Services.....		132,947 00
	PUBLIC PRINTING AND STATIONERY		
270	Departmental Administration.....	40,490 00	
271	Printing, Binding and Distributing the Annual Statutes.....	8,500 00	
272	Canada Gazette.....	30,089 00	
273	Plant, Equipment and Replacements.....	20,000 00	
274	Distribution of Official Documents.....	55,490 00	
275	Printing and Binding Official Publications for sale and distribution to Departments and the Public.....	50,000 00	204,569 00
	PUBLIC WORKS		
276	Departmental Administration.....	206,035 00	
	CHIEF ARCHITECT'S BRANCH		
277	Branch Administration.....	240,290 00	
278	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.....	4,275,986 00	
279	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.....	6,140,084 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount		Total	
		\$	cts.	\$	cts.
	PUBLIC WORKS—Continued				
	CHIEF ARCHITECT'S BRANCH—Continued				
	Construction, Repairs and Improvements of Public Buildings				
	<i>Nova Scotia</i>				
280	Canso Public Building—Reconstruction (Revote).....	23,000	00		
	Halifax—Postal Station at North End.....	25,000	00		
	Halifax Office Building (Revote \$50,000).....	100,000	00		
	<i>New Brunswick</i>				
281	Edmundston—Building for Customs (Revote \$8,000).....	57,000	00		
	Saint John—Office Building (Revote \$50,000).....	100,000	00		
	Saint John Post Office—Alterations and Improvements (Revote \$8,000).....	40,300	00		
	Sussex Public Building—Addition and Fittings (Revote \$5,000)	15,000	00		
	<i>Prince Edward Island</i>				
282	Charlottetown—Public Building.....	50,000	00		
	Summerside Public Building Addition (Revote \$7,000).....	30,000	00		
	<i>Maritime Provinces Generally</i>				
283	Dominion Public Buildings—Improvements and repairs.....	100,000	00		
	<i>Quebec</i>				
284	Armstrong—Customs and Immigration Building (Revote \$10,000).....	35,000	00		
	Beauport—Repairs to Armoury (Revote \$2,000).....	9,700	00		
	Dominion Public Buildings—Improvements and repairs.....	225,000	00		
	Dorval Airport—Postal Accommodation (Revote).....	25,000	00		
	Lacolle—Building for Customs (Revote \$10,000).....	33,000	00		
	Lac Megantic Public Building—Addition, alterations and improvements (Revote \$7,000).....	19,000	00		
	La Tuque Building—Alterations and extension (Revote \$3,000).	6,500	00		
	Montreal—Building for British and foreign mail.....	300,000	00		
	Montreal—Customs Examining Warehouse—Repairs.....	70,000	00		
	Montreal Hochelaga Postal Station—Addition and painting (Revote \$3,000).....	20,000	00		
	Montreal Immigration Building—Alterations and improvements (Revote \$20,000).....	75,000	00		
	Montreal Old Examining Warehouse—Addition, alterations and improvements.....	210,000	00		
	Montreal—Office Building (Revote \$50,000).....	300,000	00		
	Montreal—Postal Station "B" Addition.....	200,000	00		
	Montreal Postal Station "S"—Addition, alterations and painting (Revote \$4,000).....	12,500	00		
	Montreal Postal Terminal—Addition.....	250,000	00		
	Montreal Postal Terminal—Parcel Storage System. (Revote \$5,000).....	50,000	00		
	Noranda—Public Building.....	41,000	00		
	Phillipsburg—Building for Customs and Immigration.....	33,000	00		
	Quebec Old Post Office Building—Replacement of elevator....	45,000	00		
	St. Jerome Public Building—Addition and alterations. (Revote \$10,000).....	27,500	00		
	St. Joseph d'Alma Public Building—Addition, retaining wall, fittings, etc. (Revote \$8,000).....	19,000	00		
	Sherbrooke—Public Building.....	75,000	00		
	Three Rivers Public Building—Addition. (Revote \$5,000).....	60,000	00		
	Valleyfield Public Building—Addition, alterations and fittings. (Revote \$10,000).....	50,000	00		

SCHEDULE A—Continued

No. of Vote	Service	Amount		Total	
		\$	cts.	\$	cts.
	PUBLIC WORKS—Continued				
	CHIEF ARCHITECT'S BRANCH—Continued				
	Construction, Repairs and Improvements of Public Buildings —Continued				
	Ontario				
	Belleville Public Building—Addition, alterations and fittings. (Revote \$12,000).....	42,000	00		
	Bracebridge Public Building—Addition and alterations. (Re- vote \$5,000).....	14,000	00		
	Dominion Public Buildings—Improvements and repairs.....	225,000	00		
	Hamilton—Office Building. (Revote \$50,000).....	100,000	00		
	Leamington Public Building—Addition, alterations and fittings. (Revote \$10,000).....	22,000	00		
	Ottawa—Addition to Physical Metallurgy Laboratory. (Re- vote \$5,000).....	60,000	00		
	Ottawa—Departmental Office Building.....	100,000	00		
	Ottawa—East Block—Improvements—(Revote \$3,000).....	17,000	00		
	Ottawa—Improvements to ventilation in House of Commons..	30,000	00		
	Ottawa Langevin Block—Improvements to lighting—(Revote \$30,000).....	55,000	00		
	Ottawa—National Film Board.....	100,000	00		
	Ottawa National Film Board—Addition, alterations and air conditioning of John St. accommodation.....	35,000	00		
	Ottawa—New Supreme Court Building—Renovation, comple- tion and furnishing—(Revote \$100,000).....	300,000	00		
285	Ottawa—New Printing Bureau.....	100,000	00		
	Ottawa—Printing Bureau—Installation of Fire Alarm System— (Revote).....	8,000	00		
	Ottawa Royal Canadian Mint—Renewal of elevator and altera- tions to building—(Revote \$5,000).....	12,000	00		
	Ottawa—Storage Building for National Film Board—(Revote).	35,000	00		
	Ottawa—Storage Building for National Gallery—(Revote)....	20,000	00		
	Ottawa—Testing Laboratory for Department of Public Works..	50,000	00		
	Ottawa—To provide for the preparation of plans and specifica- tions for buildings for the Department of Mines and Re- sources.....	25,000	00		
	Sarnia Public Building—Addition and alterations, etc.—(Re- vote \$10,000).....	35,000	00		
	Sault Ste. Marie Public Building.....	75,000	00		
	Toronto City Delivery Building—Extension.....	250,000	00		
	Toronto City Delivery Building—Restoration and mechanical equipment. (Revote \$100,000).....	300,000	00		
	Waterloo Public Building—Addition and alterations, etc. (Revote \$10,000).....	28,000	00		
	Welland Public Building—Addition and fittings, etc. (Revote \$10,000).....	50,000	00		
	Woodstock Public Building—Addition, fittings and improve- ments to heating. (Revote \$10,000).....	54,000	00		
	Manitoba				
286	Dominion Public Buildings—Improvements and Repairs.....	40,000	00		
	Saskatchewan				
	Dominion Public Buildings—Improvements and Repairs.....	40,000	00		
287	North Battleford Public Building—Extension and Alterations (Revote \$2,000).....	6,500	00		

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PUBLIC WORKS—Continued		
	CHIEF ARCHITECT'S BRANCH—Concluded		
	Construction, Repairs and Improvements of Public Buildings —Concluded		
	<i>Alberta</i>		
288	Calgary—Office Building, (Revote \$50,000).....	100,000 00	
	Coutts—Building for Customs and Immigration.....	126,000 00	
	Dominion Public Buildings—Improvements and repairs.....	30,000 00	
	Edmonton—Postal Terminal (Revote \$150,000).....	350,000 00	
	Edmonton—Public Building.....	100,000 00	
	Lethbridge Public Building—Addition, etc. (Revote \$5,000)....	16,000 00	
	<i>British Columbia</i>		
289	Dominion Public Buildings—Improvements and repairs.....	85,000 00	
	Douglas—Building for Customs and Immigration.....	104,000 00	
	Hazelton—Public Building.....	21,400 00	
	Kamloops Public Building—Addition and alterations.....	36,000 00	
	Vancouver Examining Warehouse—Installation of elevator....	25,000 00	
	Vancouver Winch Building—Improvements to lighting (Re- vote).....	8,000 00	
	Victoria—Public Building (Revote \$50,000).....	200,000 00	
	GENERALLY		
290	Dominion Immigration Buildings—Repairs, improvements, etc.....	35,000 00	
291	Dominion Quarantine Stations—Maintenance and repairs.....	25,000 00	
292	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	180,000 00	
293	Flags for Dominion Buildings.....	12,000 00	
294	Public Buildings Generally—Repairs, alterations, fittings and improvements.....	300,000 00	
295	Veterans' Hospitals—Repairs, improvements and alterations	175,000 00	
	CHIEF ENGINEER'S BRANCH		
296	Branch Administration.....	245,100 00	
297	Engineering, including salaries of Engineers, Clerks, etc.....	580,050 00	
	Dredging		
298	General Superintendence.....	10,963 00	
299	Maritime Provinces.....	769,020 00	
300	Ontario and Quebec.....	583,840 00	
301	Manitoba, Saskatchewan, Alberta and Northwest Territories.	269,550 00	
302	British Columbia and Yukon.....	386,080 00	
303	New Dredge for Great Lakes (Revote \$50,000).....	162,000 00	
	Maintenance and Operation of Graving Docks, Locks and Dams, etc.		
304	Champlain Graving Dock.....	335,532 00	
305	Esquimalt Graving Dock.....	142,180 00	
306	Lorne Graving Dock.....	46,043 00	
307	Selkirk—Repair Slip.....	9,834 00	
308	Locks and Dams.....	255,000 00	
309	Snagboats.....	61,209 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PUBLIC WORKS—Continued		
	CHIEF ENGINEER'S BRANCH—Continued		
	Maintenance and Operation of Roads and Bridges		
310	Burlington Channel Bridge.....	27,310 00	
311	Kingston, La Salle Causeway.....	18,291 00	
312	New Westminster Bridge.....	44,400 00	
313	Generally.....	65,000 00	
	Construction, Repairs and Improvements—Harbours and Rivers		
	<i>Nova Scotia</i>		
	Boudreauville—Breakwater extension.....	9,000 00	
	Breen's Pond—Harbour improvements. (Revote \$10,000)....	32,000 00	
	Bridgewater—Repairs to railway wharf.....	23,000 00	
	Brooklyn—Dredging.....	210,000 00	
	Canso—Wharf reconstruction.....	27,000 00	
	Caribou—Waiting room on wharf.....	10,300 00	
	Clarks Harbour—Wharf reconstruction and extension. (Revote \$35,000).....	84,000 00	
	Cow Bay (Port Morien)—Towards breakwater reconstruction and dredging.....	170,000 00	
	Culloden—Repairs to breakwater (Revote \$6,000).....	13,000 00	
	Digby—Repairs to piers. (Revote \$4,000).....	22,000 00	
	Dingwall—Towards harbour improvements.....	300,000 00	
	Glace Bay—Towards wharf reconstruction and dredging. (Revote \$75,000).....	350,000 00	
	Harbours and Rivers Generally—For maintenance of services, and for repairs and reconstruction due to extremely heavy storms during 1944 and 1945, no new works to be undertaken.	715,000 00	
314	Ingonish Ferry—Wharf repairs and improvements.....	33,000 00	
	Iona—Wharf reconstruction.....	101,000 00	
	Little Anse—Breakwater replacement.....	52,000 00	
	Little Judique Harbour—Improvements.....	6,000 00	
	Lockeport—Wharf reconstruction.....	16,000 00	
	Meteghan—Towards breakwater replacement.....	100,000 00	
	New Harbour—Towards breakwater reconstruction.....	100,000 00	
	Parker's Cove—Harbour repairs and improvements.....	125,000 00	
	Pictou Island—Breakwater—Wharf replacement. (Revote \$25,000).....	75,000 00	
	Port Beckerton (West)—Wharf reconstruction.....	17,000 00	
	Port Hood Island Wharf. (Revote \$4,000).....	10,000 00	
	Port Maitland—Breakwater reconstruction.....	100,000 00	
	Sandford—Breakwater extension.....	110,000 00	
	Ship Harbour—Wharf replacement.....	15,000 00	
	Three Fathom Harbour—Causeway.....	50,000 00	
	Trout Cove (Centreville)—Towards breakwater reconstruction.	100,000 00	
	Upper Whitehead—Wharf reconstruction.....	21,000 00	
	West Head—Wharf reconstruction.....	62,000 00	
	<i>Prince Edward Island</i>		
	Charlottetown—Towards wharf reconstruction and improvements. (Revote \$50,000).....	275,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	80,000 00	
	Montague—Wharf reconstruction.....	30,000 00	
315	Naufrage Harbour—Retaining wall.....	6,000 00	
	Red Head—Harbour improvements. (Revote \$3,500).....	11,500 00	
	Rocky Point—Wharf reconstruction. (Revote \$20,000).....	47,000 00	
	Souris—Breakwater repairs.....	45,000 00	
	Summerside—Repairs to railway wharf (Revote \$18,000).....	18,000 00	
	Tignish—Repairs to breakwaters.....	45,000 00	
	Wood Islands—Wharf improvements.....	30,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PUBLIC WORKS—Continued		
	CHIEF ENGINEER'S BRANCH—Continued		
	Construction, Repairs and Improvements—Harbours and Rivers—Continued		
	<i>New Brunswick</i>		
	Caissie's Cape—Towards Breakwater reconstruction and dredging.....	50,000 00	
	Caraquet (Young Wharf) Dredging (Revote \$5,000).....	40,000 00	
	Cocagne Cape—Wharf extension and repairs.....	18,700 00	
	Cocagne Church—Wharf extension and repairs.....	16,900 00	
	Dalhousie—Wharf reconstruction and dredging (Revote \$7,500).....	30,000 00	
	Dipper Harbour—Breakwater improvements.....	45,000 00	
	Grande Aldouane—Wharf repairs and improvements.....	11,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	130,000 00	
316	Leonardville—Wharf reconstruction.....	50,000 00	
	Little Cape—Towards Breakwater replacement.....	50,000 00	
	Lorneville—Towards Wharf replacement.....	50,000 00	
	McEachern's Point—Wharf extension.....	9,000 00	
	Miscou—Wharf repairs and extension.....	13,000 00	
	Neguac Church—Wharf (Revote \$5,000).....	26,000 00	
	Richibucto Cape—Repairs and improvements to Harbour Works.....	20,800 00	
	Welchpool—Towards wharf replacement.....	75,000 00	
	<i>Quebec</i>		
	Bagotville—Wharf reconstruction (Revote \$25,000).....	245,000 00	
	Beauharnois—Wharf reconstruction.....	15,000 00	
	Bonaventure—Wharf extension.....	10,000 00	
	Grande Riviere—Wharf reconstruction (Revote \$25,000).....	195,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	345,000 00	
	Isle aux Coudres—Improvements to wharves.....	137,000 00	
	Isle Verte—Wharf repairs.....	17,100 00	
	Kamouraska—Wharf reconstruction.....	40,400 00	
	L'Anse St. Jean—Wharf repairs.....	25,000 00	
317	Matane—Reconstruction of West Breakwater (Revote \$25,000).....	235,000 00	
	Mechins—Wharf repairs and reconstruction.....	50,300 00	
	Miguasha—Wharf improvements and breakwater (Revote \$10,000).....	52,000 00	
	Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939..	1,140,000 00	
	Rimouski—Towards reconstruction of old wharf.....	200,000 00	
	Riviere du Loup—Towards wharf reconstruction.....	125,000 00	
	Ste. Felicite—Wharf repairs (Revote \$5,000).....	47,000 00	
	St. Simeon—Wharf reconstruction (Revote \$40,000).....	190,000 00	
	Sept Iles—Rectification work.....	15,000 00	
	Sorel—Harbour repairs and improvements.....	61,000 00	
	<i>Ontario</i>		
	Bronte—Reconstruction of pier (Revote \$30,000).....	115,000 00	
	Cobourg—Reconstruction of Harbour Works (Revote \$35,000).....	95,000 00	
	Collingwood—Towards harbour reconstruction and improvements.....	250,000 00	
	Fort William—Dredging (Revote \$22,000).....	190,000 00	
318	Grand Bend—Repairs to North Pier.....	50,000 00	
	Griffiths Island—Extension to Groyne.....	8,000 00	
	Gull Bay—Wharf.....	6,300 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	275,000 00	
	Hudson—Wavebreak boom.....	6,500 00	
	Kenora—Repairs to wharves.....	30,000 00	
	Meaford—Revetment wall.....	36,000 00	
	Midland—Harbour improvements—(Revote \$60,000).....	165,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	PUBLIC WORKS—Continued	\$ cts.	\$ cts.
	CHIEF ENGINEER'S BRANCH—Continued		
	Construction, Repairs and Improvements—Harbours and Rivers—Continued		
	Ontario—Concluded		
318	Oakville—Reconstruction of east pier.....	123,000 00	
	Oshawa—Breakwater reconstruction—(Revote \$10,000).....	33,000 00	
	Ottawa—(Rideau River)—Repairs to Walls.....	18,500 00	
	Parry Sound—Wharf (Revote \$5,500).....	8,500 00	
	Pelee Island—Wharf Improvements.....	20,000 00	
	Port Bruce—Reconstruction of pier.....	25,000 00	
	Port Hope—Harbour repairs (Revote \$20,000).....	110,000 00	
	Port Arthur—Dredging.....	26,000 00	
	Port Arthur—Repairs to breakwater.....	200,000 00	
	Rainy River—Wharf reconstruction.....	17,100 00	
	Sault Ste. Marie—Wharf reconstruction (Revote \$10,000).....	35,000 00	
	South Baymouth—Wharf reconstruction and extension.....	34,200 00	
	Thames River—Redredging.....	60,000 00	
	Tobermory—Wharf and dredging.....	91,000 00	
	Manitoba		
319	Gimli—Wharf reconstruction (Revote \$10,000).....	85,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	40,000 00	
	Hecla—Wharf reconstruction.....	50,000 00	
	Hnausa—Wharf reconstruction (Revote \$25,000).....	100,000 00	
	Selkirk—Towards wharf reconstruction (Revote \$10,000).....	100,000 00	
	St. Andrews—River breakwater (Revote \$5,000).....	7,500 00	
	St. Andrews Lock and Dam—Straightening West approach.....	65,000 00	
	Saskatchewan, Alberta and Northwest Territories		
320	Great Bear River Road, N.W.T.—Completion of extension, rebuilding old section and purchase of maintenance machinery	425,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	25,000 00	
	Waterways—Wharf (Revote \$10,000).....	15,000 00	
	Yellowknife—Improvements to navigation (Revote).....	7,200 00	
	Yellowknife—Wharf.....	41,000 00	
	British Columbia and Yukon		
321	Bamfield (West)—Repairs and improvements to float and approach.....	10,000 00	
	Bella Bella—Wharf renewal.....	34,000 00	
	Bella Coola—Wharf repairs and improvements (Revote \$10,000).....	95,300 00	
	Brownsville—Harbour improvements (Revote \$8,000).....	20,000 00	
	Brunette River (Sapperton)—Approach and float (Revote \$7,000).....	10,000 00	
	Capilano River—Channel protection.....	8,500 00	
	Fraser River—Improvements.....	175,000 00	
	Fraser River—Protection work on Lulu and Sea Islands.....	40,000 00	
	Fraser River—Reconstruction of North Arm Jetty (Revote \$50,000).....	225,000 00	
	Fraser River—Survey Launch.....	15,000 00	
	Gibson's Landing—Wharf reconstruction.....	50,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	325,000 00	
	Horseshoe Bay—Wharf reconstruction.....	24,000 00	
	Ladysmith—Float and breakwater (Revote).....	7,700 00	
	Nahun (Caesar's Point)—Wharf replacements.....	11,000 00	
	Nanaimo—Harbour improvements.....	60,000 00	
	Nanaimo—Replacement of crane on assembly wharf.....	52,500 00	
	North Galiano—Wharf.....	6,000 00	
	Port Alberni—Harbour improvements (Revote \$9,000).....	15,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PUBLIC WORKS—Concluded		
	CHIEF ENGINEER'S BRANCH—Concluded		
	Construction, Repairs and Improvements— Harbours and Rivers—Concluded		
	British Columbia and Yukon—Concluded		
	Prince Rupert—Renewal of fishermen's floats (Revote \$5,000)...	22,000 00	
	Prince Rupert (Digby Island)—Wharf repairs.....	18,000 00	
	Queen Charlotte City—Wharf repairs and extension (Revote \$5,000).....	16,000 00	
	Refuge Cove (Redonda Island) Float. (Revote \$5,900).....	6,000 00	
	Stewart—Wharf repairs. (Revote).....	32,000 00	
321	Ucluelet West—Wharf improvements.....	8,500 00	
	Vananda—Wharf extension, freight shed and repairs. (Revote \$4,200).....	7,900 00	
	Victoria—Towards dredging.....	100,000 00	
	Victoria—Fishing Harbourage.....	67,000 00	
	Westview—Harbour improvements. (Revote \$20,000).....	35,000 00	
	Westview—Replacing fishing harbourage. (Revote \$25,000)...	305,000 00	
	Winter Harbour—Improvements. (Revote \$5,000).....	24,000 00	
	TELEGRAPH BRANCH		
322	Branch Administration.....	27,750 00	
323	Telephone service at Ottawa.....	165,000 00	
324	Telephone service other than at Ottawa.....	8,000 00	
	Telegraph and Telephone Services, Operation and Maintenance		
325	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work.....	170,000 00	
326	Alberta and Saskatchewan.....	120,500 00	
327	Division Superintendent's Office—Vancouver.....	18,100 00	
328	British Columbia—Northern and Yukon Districts.....	171,000 00	
329	British Columbia—Vancouver Island District.....	138,500 00	
330	Telegraph and Telephone Services Generally.....	5,000 00	
	Reconstruction, Repairs and Improvements		
331	Maritime Provinces and Lower St. Lawrence.....	12,000 00	
332	Alberta and Saskatchewan.....	12,000 00	
333	British Columbia—Northern and Yukon Districts.....	19,500 00	
334	British Columbia—Vancouver Island District.....	14,000 00	
335	Bowen Island—Pender Harbour, B.C.—Telephone Line.....	25,000 00	
336	Cable for Bay of Fundy District.....	28,000 00	
337	Purchase and installation of submarine cable to connect Ship- pigan and Miscou Islands with the mainland. (Revote).....	11,000 00	
338	Telephone Line from Peter Pond Lake to Portage la Loche.....	7,000 00	
	GENERAL		
339	National Gallery of Canada.....	80,000 00	
340	Miscellaneous works not otherwise provided for, not more than \$5,000 to be expended upon any one work.....	75,000 00	
341	To supplement, on approval of Treasury Board, except where less than \$200 is required, any of the appropriations of the Department of Public Works.....	100,000 00	
342	To provide for balances required to complete any projects under- taken in previous fiscal years and for which no specific provision is made in the fiscal year 1946-47.....	20,000 00	
			35,229,747 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	RECONSTRUCTION AND SUPPLY	\$ cts.	\$ cts.
	OFFICE OF THE COAL CONTROLLER		
343	Dominion Fuel Board, Administration and Investigations....	36,880 00	
344	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00	
	NATIONAL RESEARCH COUNCIL		
345	Salaries and Other expenses of the National Research Council..	1,496,352 00	
346	Expanded Research on the Utilization of Farm Crops.....	587,000 00	
347	Grant to the Royal Society of Canada.....	4,500 00	6,624,732 00
	ROYAL CANADIAN MOUNTED POLICE		
348	General Administration.....	266,379 00	
349	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses.....	8,965,749 94	
350	Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses.....	1,402,953 00	
351	Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses.....	410,207 00	
352	Grant to the Chief Constables' Association of Canada.....	500 00	
	PENSIONS AND OTHER BENEFITS		
353	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty....	12,750 00	
354	Pensions to families of members of the Mounted Police who have lost their lives while on duty—		
	Mrs. Mary Emma Bossange.....	456 25	
	Mrs. Margaret Johnson Brooke.....	821 25	
	Mrs. Margaret Cox.....	410 63	
	Mrs. Victoria Desjardins.....	411 00	
	Mrs. Georgina Harrison.....	676 50	
	Mrs. Letitia Kennedy.....	423 50	
	Mrs. Nora Jean Massan.....	300 00	
	Mrs. Margaret Nicholson.....	547 50	
	Mrs. Catherine Mildred Ralls.....	675 25	
	Mrs. Vera M. Ryder.....	907 50	
	Mrs. Doris Freda Sampson.....	816 00	
	Mrs. Amy Lillian Searle.....	406 98	
	Mrs. Madelaine Mary Shoebotham.....	810 00	
	Mrs. Eunice Wainwright.....	602 50	
355	Pension to Basil Burke Currie.....	684 20	11,067,488 00
	SECRETARY OF STATE		
356	Departmental Administration.....	106,210 00	
357	Naturalization Branch.....	65,020 00	
358	Companies Branch.....	49,660 00	
359	Trade Marks Branch.....	39,205 00	
360	Bureau for Translations.....	492,150 00	
361	Canada Temperance Act.....	1,500 00	
362	Bankruptcy Act Administration.....	32,820 00	
363	Citizenship Branch.....	58,465 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	SECRETARY OF STATE—Concluded		
	PATENT AND COPYRIGHT OFFICE		
364	Administration Division.....	35,630 00	
365	Patent Division.....	176,630 00	
366	Copyright and Industrial Designs Division.....	12,495 00	
367	Patent Record Division.....	42,025 00	
368	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works.	2,000 00	1,113,810 00
	TRADE AND COMMERCE		
369	Departmental Administration.....	199,115 00	
370	Foreign Trade Services— Commercial Relations and Foreign Tariffs Division, in- cluding contribution of \$2,800 to International Customs Tariffs Bureau (formerly Foreign Tariffs Division)....	64,838 00	
371	Export Division.....	206,365 00	
372	Import Division.....	70,662 00	
373	Trade Commissioner Service (formerly Commercial In- telligence Service).....	1,721,890 00	
374	Trade Publicity and Advertising in Canada and Abroad..	459,000 00	
375	Wheat and Grain Division.....	28,532 00	
376	Electricity and Gas Inspection Services, including Adminis- tration of the Electricity and Fluid Exportation Act.....	302,400 00	
377	Precious Metals Marking Act.....	20,004 00	
378	Weights and Measures Inspection Service.....	454,801 00	
379	Exhibitions.....	329,652 00	
	DOMINION BUREAU OF STATISTICS		
380	Administration.....	143,140 00	
381	Statistics, including contribution of \$2,530 to the Inter-American Statistical Institute.....	2,090,670 00	
382	Census of Population.....	1,219,685 00	
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
383	Administration.....	18,333 00	
	<i>Atlantic Ocean</i>		
384	Canada and South Africa, service between.....	100,000 00	
	<i>Western Local Services</i>		
385	Prince Rupert, B.C., and Queen Charlotte Islands, service between.....	22,000 00	
	Vancouver and Northern ports of British Columbia, service between.....	15,000 00	
	Victoria, Vancouver, way ports and Skagway, service between	10,000 00	
	Victoria and West Coast Vancouver Island, service between..	10,000 00	
	<i>Eastern Local Services</i>		
386	Baddeck and Iona, service between.....	12,000 00	
	Campobello, N.B. and Lubec, Maine, service between.....	1,000 00	
	Chester and Tanook Island, winter service between.....	2,500 00	
	Dalhousie, N.B. and Miguasha, P.Q., service between.....	12,000 00	
	Grand Manan and Mainland, service between.....	33,000 00	
	Halifax, Canso and Guysboro, service between.....	10,000 00	
	Halifax, LaHave and LaHave River ports, service between..	3,000 00	
	Halifax, Sherbrooke, Spry Bay and Tor Bay, service between..	6,500 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	TRADE AND COMMERCE— <i>Concluded</i>	\$ cts.	\$ cts.
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS— <i>Concluded</i>		
	<i>Eastern Local Services—Concluded</i>		
	Halifax, South Cape Breton, Bras d'Or, Lake Ports and Bay St. Lawrence, service between.....	7,500 00	
	Halifax and ports on West Coast of Cape Breton, service between.....	6,000 00	
	Ile-aux-Coudres and Les Eboulements, service between.....	3,500 00	
	Ile-aux-Coudres and Quebec or Levis, service between.....	4,000 00	
	Ile-aux-Grues and Montmagny, P.Q., service between.....	2,500 00	
	Mulgrave and Arichat, service between.....	25,000 00	
	Mulgrave and Canso, service between.....	64,000 00	
	Mulgrave and Guysboro, calling at intermediate ports, service between.....	14,000 00	
	Murray Bay and North Shore of the St. Lawrence, winter service between.....	50,000 00	
	Owen Sound and ports on Manitoulin Island and Georgian Bay, service between.....	35,000 00	
	Peele Island and the Mainland, service between.....	11,000 00	
	Pictou, Mulgrave and Cheticamp, service between.....	11,000 00	
	Pictou, Souris and the Magdalen Islands, service between.....	60,000 00	
386	Prescott, Ontario, and Ogdensburg, New York, service between.....	11,640 00	
	Prince Edward Island and Newfoundland, service between....	54,000 00	
	Prince Edward Island and Nova Scotia, service between.....	37,000 00	
	Quebec, Natashquan and Harrington, service between.....	127,500 00	
	Quebec or Montreal and Gaspé, calling at way ports, service between.....	90,000 00	
	Rimouski and Matane and points on the North Shore of the St. Lawrence, service between.....	75,000 00	
	Riviere-du-Loup and St. Simeon and/or Tadoussac, service between.....	21,000 00	
	Saint John and Minas Basin ports, service between.....	10,000 00	
	Saint John, Westport and Yarmouth and other way ports, service between.....	23,500 00	
	Sydney and Bay St. Lawrence, calling at way ports, service between.....	35,000 00	
	Sydney and Bras d'Or Lake ports, West Coast of Cape Breton, and Prince Edward Island, service between.....	22,500 00	
	Sydney and Whytecomagh, calling at way ports, service between.....	20,500 00	
	Yarmouth, N.S., and Boston, Maine, service between.....	43,000 00	
	CANADA GRAIN ACT		
387	Administration.....	105,344 00	
388	Operation and Maintenance, including inspection and weighing, registration, etc.....	1,829,800 00	
389	Canadian Government Elevators, including equipment.....	740,923 00	
	CANADIAN GOVERNMENT TRAVEL BUREAU		
390	To assist in promoting Tourist Business in Canada.....	650,000 00	
			11,756,294 00
	TRANSPORT		
391	Departmental Administration.....	494,958 00	
	ADMINISTRATION OF THE TRANSPORT ACT		
392	Board of Transport Commissioners for Canada—Administration, Maintenance and Operation.....	329,940 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRANSPORT—Continued		
	CANALS SERVICE		
393	Canals Service—Administration.....	51,000 00	
394	Canals—Operation and Maintenance.....	2,740,000 00	
395	Canals Improvements.....	225,700 00	
396	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations.....	5,000 00	
397	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited.....	2,500 00	
	MARINE SERVICE		
398	Marine Service Administration.....	15,542 00	
399	Administration of Floating Equipment.....	26,175 00	
400	Nautical Service Administration.....	31,525 00	
401	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs.....	1,760,000 00	
402	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers....	2,562,330 00	
403	Agencies—Salaries and Office Expenses.....	294,275 00	
404	Maintenance and repairs to Wharves.....	5,000 00	
405	To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.....	30,000 00	
406	Administration of Pilotage, including authority for temporary recoverable advances to certain Pilotage Districts.....	167,770 00	
407	Life Saving Service, including rewards for saving life.....	44,430 00	
408	To provide subsidies for wrecking plants—Quebec and British Columbia.....	45,000 00	
409	Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....	600 00	
410	Miscellaneous Services relating to Navigation and Shipping, including grants towards schools of navigation at Queen's University \$500, Vancouver, B.C., \$1,500 and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada.....	66,895 00	
411	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.....	255,280 00	
412	Marine Signal Service.....	110,600 00	
413	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of Administration—Capital.....	992,780 00	
414	River St. Lawrence Ship Channel—Administration and Operation.....	221,660 00	
	RAILWAY SERVICE		
415	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.....	42,000 00	
416	Hudson Bay Railway—Construction and Improvements—Capital.....	15,500 00	
417	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1947, not exceeding.....	525,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRANSPORT—Continued		
	RAILWAY SERVICE—Concluded		
418	Prince Edward Island Car Ferry and Terminals— Construction and Improvement of Terminal Facilities— Capital (Estimated cost \$4,500,000, amount required for 1946-47).....	2,350,000 00	
419	To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service, estimated to cost \$5,000,000. Amount required for 1946-47 (Revote \$598,180)—Capital.....	2,000,000 00	
420	Straits of Canso—Surveys and Investigations.....	60,000 00	
421	Canadian Government Railways—Construction and Improve- ments of drainage works at Fairview Subway, Halifax, N.S.—Capital.....	40,000 00	
422	Maritime Freight Rates Act— To hereby authorize and provide for the payment from time to time during the fiscal year 1946-47 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Com- pany and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the appli- cation of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1946 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways.....	3,042,000 00	
423	Amount required to provide for payment from time to time during the fiscal year 1946-47 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1946 under the tariffs approved by the following com- panies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company, and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway Com- pany.....	900,000 00	
	GOVERNMENT EMPLOYEES' COMPENSATION		
424	Administration of the Government Employees' Compensation Act.....	36,235 00	
	PENSIONS AND OTHER BENEFITS		
425	Compassionate allowance to recoup the Workmen's Compensa- tion Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1947, in the sum of \$40 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties.....	480 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRANSPORT—Concluded		
	PENSION AND OTHER BENEFITS—Concluded		
426	Amount required to pay pensions of \$300 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Jules Asselin, Arthur Paquet, Adelard Delisle, George Larochelle, Wilhelm Langlois and Arthur Baquet	2,575 00	
427	Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1946, to March 31, 1947, the sum of \$30 per month instead of \$20 as fixed by the said Act	19,200 00	
	SPECIAL		
	<i>Railway Service</i>		
428	To provide for the discharge of commitments incurred prior to March 31, 1946, under authority of Vote No. 333 Schedule "A" to the Appropriation Act No. 6, 1945, respecting Highway Crossings of Railways—(Revote).....	6,300 00	
	AIR SERVICE		
	(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944 and 8207 of 24th October, 1944).		
429	Air Transport Board—Salaries and Office Expenses.....	193,090 00	
430	Air Service Administration	11,135 00	
431	To provide for assistance to the M. and C. Aviation Company, Limited, as authorized by Section 16 of the Aeronautics Act, as amended.....	12,000 00	
	<i>Civil Aviation Division</i>		
432	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder.....	388,200 00	
433	Airways and Airports— Construction and Improvements, including Radio Facilities (Revote \$562,200)—Capital.....	3,837,425 00	
	Airways and Airports— Operation and Maintenance—		
434	Civil Aviation Services.....	1,269,930 00	
435	Radio Aviation Services.....	1,100,000 00	
436	Meteorological Aviation Services.....	671,500 00	
437	Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000 to the Canadian Flying Clubs Association.....	33,000 00	
	<i>Meteorological Division</i>		
438	Meteorological Service.....	581,300 00	
439	Grant to Kingston Observatory.....	500 00	
	<i>Radio Division</i>		
440	Administration of the Radiotelegraph Act and Regulations...	169,200 00	
441	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance.....	860,800 00	
442	Suppression of Local Electrical Interferences.....	265,850 00	
443	Issue of Radio Receiving Licences—(Transport Department only).....	223,515 00	
			29,135,695 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	VETERANS AFFAIRS		
444	Departmental Administration.....	1,554,712 00	
445	District Administration.....	3,489,288 00	
446	Rehabilitation Services.....	6,184,080 00	
447	Treatment Services.....	13,761,079 00	
448	Prosthetic Services.....	817,758 00	
	Canadian Pension Commission—		
449	Administration Expenses, including the Chairman of the Canadian Pension Commission at \$2,000 and thirteen Canadian Pension Commissioners at \$1,000 each, additional to Chapter 157, R.S.C. 1927, as amended...	1,403,473 00	
450	Veterans' Bureau.....	264,276 00	
451	War Veterans' Allowance Board—Administration.....	187,331 00	
452	Veterans' Insurance.....	143,540 00	
	PAYMENTS TO OR FOR VETERANS AND DEPENDENTS		
453	European War Pensions—World War 1.....	37,500,000 00	
454	War Veterans' Allowances—World War 1.....	11,000,000 00	
455	Unemployment Assistance.....	100,000 00	
456	Hospital and Other Allowances—World War 1.....	750,000 00	
457	Gallantry Awards.....	60,000 00	
458	Widows' Compassionate Allowances—World War 1.....	1,800,000 00	
459	Compassionate Allowances—Orphaned Dependent Children— World War 1.....	30,000 00	
460	Employers' Liability Compensation.....	80,000 00	
461	Pensions, North West Rebellion, 1885 and General.....	15,000 00	
	MISCELLANEOUS GRANTS		
462	Grant to Last Post Fund.....	100,000 00	
463	Grant to Canadian Legion.....	9,000 00	
	SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
464	Administration of Soldier Settlement, British Family Set- tlement, General Land Settlement and Veterans' Land Act, including engineering and other investigational planning and subdivision expenses that do not add tangible value to real property.....	5,443,400 00	
465	Payments to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924 and the New Brunswick 500 British Family Agreements of August 4, 1927 and August 27, 1935..	25,000 00	
466	To provide for the payment of grants to veterans settled on provincial lands in accordance with agreements with pro- vincial governments under Section 35 of the Veterans' Land Act, 1942, as amended.....	6,000,000 00	
467	To provide for the payment of grants to Indian veterans settled on Indian Reserve lands under Section 35A of the Veterans' Land Act, 1942, as amended.....	2,000,000 00	
			92,717,937 00
	GOVERNMENT-OWNED ENTERPRISES		
	NON-ACTIVE ACCOUNTS		
	NATIONAL HARBOURS BOARD		
468	Advances to National Harbours Board, subject to the pro- visions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1946 on any or all of the following accounts:		
	(a) Retirement of Maturing Debentures—Saint John.....	241,995 00	
	(b) Reconstruction and Capital Expenditures—		
	Quebec.....	\$ 49,000	
	Generally—		
	Unforeseen and Miscellaneous.....	200,000	
		249,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	GOVERNMENT-OWNED ENTERPRISES— <i>Concluded</i>		
	DEFICITS		
	TRANSPORT		
469	Amount required to provide for the payment during the fiscal year 1946-47 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1946.....	707,000 00	
	NATIONAL HARBOURS BOARD		
470	To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1946, in the operation of the Churchill Harbour.....	84,569 00	
471	Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge.....	620,071 00	1,902,635 00
	LOANS AND INVESTMENTS		
	NATIONAL HARBOURS BOARD		
472	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1946 on any or all of the following accounts: Reconstruction and Capital Expenditures— Montreal.....\$ 373,800 Vancouver.....143,000 \$ 516,800 Less amount to be expended from Re- placement Funds.....\$ 116,100	400,700 00	
	TRANSPORT		
473	Loan to Village of Dawson Creek, B.C., for the construction of a sewage disposal system.....	20,000 00	
	VETERANS AFFAIRS		
	SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
474	To provide for protection of security—Soldier Settlement.....	70,000 00	
475	To provide for purchase of land and improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; refunds of surplus to veterans (Section 19); and for protection of security under the Veterans Land Act.....	72,000,000 00	72,490,700 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	DEMOBILIZATION AND RECONVERSION		
	AGRICULTURE		
476	Agricultural Food Board.....	53,462,029 00	
477	Agricultural Supplies Board.....	31,657,785 00	
478	Dairy Products Board.....	2,029,102 00	
479	Meat Board.....	5,168,799 00	
480	Special Products Board.....	280,279 00	
481	Seed Export Office.....	35,688 00	
482	Gross Isle Research Project.....	80,000 00	
		92,713,682 00	
	AUDITOR GENERAL'S OFFICE		
483	Audit of Demobilization and Reconversion Expenditure.....	232,500 00	
	CIVIL SERVICE COMMISSION		
484	Supply of Personnel for Demobilization and Reconversion Services.....	658,508 00	
	EXTERNAL AFFAIRS		
485	To provide for payment of employees' claims for loss or damage to personal effects which they were compelled to leave behind when they had to leave their posts due to war.....	10,000 00	
486	To provide for a contribution to the United Nations War Crimes Commission.....	1,800 00	
		11,800 00	
	FINANCE		
487	Comptroller of the Treasury.....	6,333,280 00	
	Wartime Prices and Trade Board—		
488	Administration.....	11,575,000 00	
489	Commodity Prices Stabilization Corporation.....	90,000,000 00	
490	Advances to Canadian Wheat Board for payments to millers and other manufacturers of wheat products.....	18,000,000 00	
	Employees' Plan—Victory Loans—		
491	Administration.....	265,080 00	
492	Replacement of bonds lost in mails and reimbursement of accounts incorrectly charged with repayments.....	5,000 00	
493	To provide for expenses of the Cabinet Committee on Dominion-Provincial Relations.....	120,000 00	
494	To provide for the payment of premiums on Dominion of Canada Sterling Securities.....	20,000 00	
495	To provide for losses of remittances for War Savings Certificates and losses of War Savings Stamps or proceeds from the sale of same.....	8,000 00	
496	To provide for miscellaneous small losses which have occurred as an unavoidable consequence of the method of selling and distribution of War Savings Stamps, War Savings Certificates or Victory Bonds.....	2,000 00	
497	Expenses of Overseas Cheque Adjustment Branch.....	3,000 00	
498	To provide for special works in the National Battlefields Park..	65,000 00	
499	Contribution towards operation of Old Vancouver Hotel as hostel for exservicemen.....	90,000 00	
	Halifax Area Explosion and VE Day Damage—		
500	Administration expenses in connection with investigations..	85,000 00	
501	Payment of claims.....	1,800,000 00	
502	Claims re loss through War damage.....	5,000 00	
503	Home Conversion Plan.....	500,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	DEMOBILIZATION AND RECONVERSION—Continued		
	FINANCE—Concluded		
504	Emergency Shelter—Administration.....	1,547,000 00	
505	To provide, subject to the approval of the Treasury Board, for miscellaneous and unforeseen expenses; for supplementing any of the appropriations in the Demobilization and Reconversion Estimates; and for the temporary provision of recoverable advances for working capital purposes and for the re-advancing of any such advances repaid.....	10,000,000 00	
		140,423,360 00	
	FISHERIES		
506	To provide for assistance in the construction of vessels of the Dragger type and the conversion of fishing schooners to Draggers.....	150,000 00	
507	To provide for the construction of Fishermen's Floats, Prince Rupert, B.C.....	32,000 00	
508	Salt Fish Export Regulations—Administration.....	25,000 00	
509	To provide for expenses in connection with the administration of the Canned Fish Regulations.....	25,000 00	
		232,000 00	
	JUSTICE		
510	To provide for expenses in connection with Prize Courts.....	10,000 00	
511	To provide for additional remuneration to be paid to Judge J. C. A. Cameron, County Court Judge of Hastings County, Ontario, in connection with the performance of his duties as Deputy Judge of the Exchequer Court of Canada.....	3,000 00	
		13,000 00	
	LABOUR		
512	Administration <i>re</i> Placement of Labour planning: Co-ordination of training; hastening of demobilization of skilled workers; Civil Reinstatement Act and consolidation and completion of mobilization cases and records.....	550,000 00	
513	Manpower Statistics Unit.....	125,910 00	
514	National Registration—Administration.....	324,625 00	
515	National War Labour Board and Regional Boards.....	445,000 00	
516	Wartime Bureau of Technical Personnel.....	100,000 00	
517	Payments to the Provinces in respect of training skilled or semi-skilled workers for occupations connected with the war effort, including undischarged commitments of previous years.....	50,000 00	
518	To assist in meeting the extra costs of Universities in accelerating courses in medicine and dentistry and to provide financial assistance to students who are ineligible for assistance under the Dominion-Provincial Student Aid Plan.....	5,000 00	
	Vocational Training—		
519	Administration.....	94,428 00	
520	Payments to the Provinces under agreements respecting assistance to Vocational Schools, including undischarged commitments of previous years.....	2,500,000 00	
521	Foremanship and Supervisory Training.....	50,000 00	
522	Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years.....	10,000,000 00	
523	To provide for Dominion contribution towards replacement by a Province or Municipality of machinery used in War Emergency Training.....	1,250,000 00	
524	Payments to the Provinces under agreements with respect to training and retraining former war workers and capital expenditures for Vocational School buildings and equipment.....	4,500,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	DEMOBILIZATION AND RECONVERSION—Continued	\$ cts.	\$ cts.
	LABOUR—Concluded		
525	Co-ordination of ship-loading and unloading operations at the Port of Halifax, N.S.	52,830 00	
526	Payments to the Provinces under agreements in connection with the cost of organizing and operating where necessary, day nurseries, creches, recreation centres and like facilities ..	300,000 00	
527	Personnel Management Training Program	10,000 00	
528	National Joint Conference Board of the Construction Industry ..	5,000 00	
529	Expenses of Conferences with representatives of organizations of employers and employees on War Labour Policy	5,000 00	
530	Wartime Labour Relations Board	125,000 00	
531	Dispersal, maintenance and removal of Japanese Nationals and other persons of the Japanese race	4,000,000 00	
532	Industrial Production Co-operation Board	148,000 00	
533	Assistance to the Provinces in recruiting and placing labourers on farms	675,000 00	
534	To provide for payments to the National Film Board for educational films for exhibition to Industrial Plant Employees ...	24,000 00	
	UNEMPLOYMENT INSURANCE COMMISSION		
535	General Labour Transference to Industries and Agriculture	650,000 00	
536	National Employment Service—Expenditures by Unemployment Insurance Commission	11,538,150 00	
		37,527,943 00	
	MINES AND RESOURCES		
	ADMINISTRATIVE OFFICES		
537	To provide for the preparation and printing of a report on the natural resources and development of Canada's Northwest Region, and contingencies	5,000 00	
	MINES AND GEOLOGY BRANCH		
538	Aerial Photography	1,350,000 00	
539	Administration of projects financed from the Demobilization and Reconversion Appropriations	10,800 00	
540	Maintenance of Plant of Abasand Oils Limited	50,000 00	
541	To provide for investigations of petroliferous deposits and of potential petroliferous areas in Canada	50,000 00	
542	To provide for special exploration and development work, in connection with the supply of strategic minerals	5,000 00	
	Bureau of Mines—		
543	Explosives Act	30,000 00	
544	Metallic Minerals Division—Special Services	330,000 00	
545	Investigations of radio-active ores	60,000 00	
546	Investigations in Mineral Economics	30,000 00	
547	Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting, engineering and design fees	545,000 00	
	LANDS, PARKS, AND FORESTS BRANCH		
	Dominion Forest Service—		
548	Internment and Prisoners of War Operations	8,500 00	
549	Alternative Service Work Camps	41,000 00	
	Land Registry—		
550	Alaska Highway—Legal, Survey and other costs of acquiring right-of-way and rental of lands leased to the Crown ..	36,000 00	
	National Parks Bureau—		
551	Alternative Service Work Camps	75,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	DEMOBILIZATION AND RECONVERSION—Continued		
	MINES AND RESOURCES—Concluded		
	SURVEYS AND ENGINEERING BRANCH		
	Post-War Reconstruction Program—Planning—		
552	Branch Administration.....	5,500 00	
553	Dominion Observatory, Ottawa.....	18,000 00	
554	Dominion Water and Power Bureau.....	62,500 00	
555	Engineering and Construction Service.....	225,000 00	
556	Employment of Persons of the Japanese Race and/or Japanese Nationals.....	240,000 00	
557	Salaries and expenses of engineers observing conditions and maintenance operations on the Alaska Highway.....	15,000 00	
	Post-War Reconstruction Program—Planning—		
558	Geodetic Service.....	163,100 00	
	Hydrographic and Map Service—		
559	Hydrographic Service.....	84,500 00	
560	Legal Surveys and Map Service.....	201,460 00	
561	Legal Surveys of the Alaska Highway.....	21,797 00	
	IMMIGRATION BRANCH		
562	For expenditures in connection with looking after Canadian interests abroad.....	775,000 00	
563	Medical Inspection of Dependents of members of the Canadian Armed Forces and of the Corps of (Civilian) Canadian Firefighters Overseas.....	90,000 00	
564	Expenses in connection with British Evacuee Children.....	10,000 00	
565	Expenses in connection with Detained Alien Seamen.....	4,000 00	
566	General Expenditures in Canada and the British Isles.....	5,000 00	
567	Repatriation of wives and dependents of members of the Cana- dian Armed Forces Overseas.....	2,000 00	
		4,549,157 00	
	NATIONAL DEFENCE		
568	Air Services (Commitments \$29,855,110).....	118,124,753 00	
569	Army and Related Services (Commitments \$25,843,524).....	283,170,171 00	
570	Naval Services.....	72,817,856 00	
571	Defence Research, Subject to allocation by the Treasury Board.....	14,495,861 00	
		488,608,641 00	
	NATIONAL HEALTH AND WELFARE		
572	Old Age Pensions and Pensions to the Blind.....	9,274,050 00	
573	Treatment of Canadian Fishermen and Seamen.....	15,000 00	
574	Maintenance, Non-resident Seamen.....	30,000 00	
575	Health Unit, Prince Rupert, B.C.....	4,080 00	
576	Health Services, Halifax, N.S.....	30,000 00	
	Chloramination of Water Systems—		
577	Nanaimo, Victoria and Prince Rupert.....	11,000 00	
578	Greater Vancouver, North Vancouver City and District..	35,000 00	
579	Treatment of Repatriated Merchant Seamen.....	5,000 00	
580	Women's Voluntary Services.....	7,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	DEMobilIZATION AND RECONVERSION—Continued	\$ cts.	\$ cts.
	NATIONAL HEALTH AND WELFARE—Concluded		
	NATIONAL FILM BOARD		
581	General Administration.....	88,014 00	
	Technical Services—		
582	Technical Services Administration.....	21,669 00	
583	Production and Distribution of Films and Other Visual Materials.....	921,000 00	
		10,441,813 00	
	NATIONAL WAR SERVICES		
584	Departmental Administration.....	43,341 00	
585	War Charities Division—		
	Administration.....	31,606 00	
586	Division of Voluntary War Relief.....	15,250 00	
		90,197 00	
	POST OFFICE		
587	To provide for maintenance of Army Postal Services.....	2,580 00	
588	Purchase of Tobacco Labels for Service Purchase Cigarette Scheme.....	500 00	
		3,080 00	
	PRIVY COUNCIL OFFICE		
589	Statutory Orders and Regulations—Administration.....	26,608 00	
590	Office of the Special Commissioner for Defence Projects in Northwest Canada.....	24,692 00	
591	Canadian Information Service.....	640,700 00	
592	Rehabilitation Information Committee.....	242,000 00	
593	Food Information Committee.....	110,000 00	
		1,044,000 00	
	PUBLIC WORKS		
	CHIEF ARCHITECTS' BRANCH		
594	London, Ontario—Purchase and Alterations to Garvey Building for Department of Veterans Affairs.....	90,000 00	
595	Quebec City—Construction of temporary office building.....	9,000 00	
596	Vancouver, B.C.—Construction of temporary office building for Department of Veterans Affairs.....	300,000 00	
597	Post-War Program—Expenses in connection with preparation of plans, specifications, etc.....	275,000 00	
598	Repairs, Alterations, Operation and Maintenance of buildings..	2,000,000 00	
599	Rental of premises.....	825,000 00	
600	Furniture, etc.....	300,000 00	
	CHIEF ENGINEER'S BRANCH		
601	Post-War Construction Program—Expenses in connection with surveys, preparation of plans and specifications.....	350,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	DEMOBILIZATION AND RECONVERSION—Continued		
	PUBLIC WORKS—Concluded		
	TELEGRAPH BRANCH		
602	Ottawa—Telephone Service.....	260,000 00	
	GENERAL		
603	Contingencies.....	10,000 00	
		4,419,000 00	
	RECONSTRUCTION AND SUPPLY		
604	Departmental Administration.....	5,991,500 00	
605	To provide for the liquidation of contracts, including commitments of previous years related to the acquisition of assets operated by the Department or an agency of the Department; miscellaneous and unforeseen expenses, and for recoverable advances.....	29,900,000 00	
606	Reconstruction Projects, subject to allocation by the Treasury Board.....	10,000,000 00	
607	Housing Development, including commitments of previous years.....	42,000,000 00	
608	Emergency Coal Production Board—Production Subsidies, Loans and Rentals as may be approved by the Governor in Council.....	12,000,000 00	
609	Administration, reconversion and operation of Crown Companies and/or Crown Plants.....	20,000,000 00	
610	Termination of Contracts.....	50,000,000 00	
611	To provide recoverable advances for working capital purposes and to authorize, subject to regulations to be approved by the Governor in Council on the recommendation of the Treasury Board, the re-advancing for working capital purposes of any amount received by way of repayment of advances for working capital purposes provided hereunder or from War and Demobilization Appropriations in previous years.....	10,000,000 00	
	NATIONAL RESEARCH COUNCIL		
612	Special activities of the National Research Council.....	4,291,000 00	
		184,182,500 00	
	ROYAL CANADIAN MOUNTED POLICE		
613	To provide for Increased Activities of the Force.....	2,599,728 00	
	TRADE AND COMMERCE		
614	Export Permit Branch—Administration.....	198,400 00	
615	Canadian Shipping Board—Administration.....	138,400 00	
616	Canadian Export Board—Administration.....	251,000 00	
617	Steamship Subsidies Stabilization Fund.....	500,000 00	
		1,087,800 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	DEMOBILIZATION AND RECONVERSION—Continued		
	TRANSPORT		
618	Departmental Administration.....	62,800 00	
619	Transport Controller's Office.....	52,200 00	
620	To provide for facilities and operations under the administration of the Director of Merchant Seamen.....	5,877,000 00	
621	To provide for the purchase, leasing or otherwise acquiring properties required in Canada by the United States Govern- ment, subject to the approval of the Governor in Council and for repayment to the Canadian National Railways of the salaries and expenses of Canadian National Railways personnel engaged in acquiring the said properties.....	93,000 00	
	MARINE SERVICE		
	Nautical Services—		
622	To provide for additional staff and expenses, including Ad- visory Boards, Ship Licensing Committee and Miscel- laneous Nautical Services.....	105,915 00	
623	To provide for the payment of claims for compensation to such Masters and members of the crews of ships of Canadian Registry or Licence, who as a result of enemy action or counter action taken against the same, suffer the loss of their personal effects on board their respec- tive vessels.....	10,000 00	
	RAILWAY AND STEAMSHIP SERVICES		
624	To provide for the cost of degaussing all Canadian Registered Ships, as well as foreign flag vessels either seized in prize or requisitioned by the Canadian Government, that have been or may be fitted with this defensive apparatus.....	150,000 00	
625	To provide for assistance by the Government to the Canadian National Railway Company in the development of the iron ore deposit owned by the Steep Rock Mines, Limited, near Atikokan, Ontario (Revote).....	250,000 00	
626	Contribution towards the reduction of freight rates on iron ore to be shipped from Steep Rock Mines Limited.....	240,000 00	
	GOVERNMENT EMPLOYEES' COMPENSATION		
627	Administration of the Government Employee's Compensation Act.....	37,000 00	
	AIR SERVICE		
	(Control and supervision vested in the Minister of Reconstruc- tion and Supply by Orders in Council P.C. 7995 of 13th Oct., 1944 and 8207 of 24th Oct., 1944).		
	Civil Aviation Division		
	Airways and Airports—		
628	Construction and Improvements, including Radio Facilities, Capital.....	8,163,000 00	
629	Airways and Airports—Operation and Maintenance— Operation and Maintenance of Municipal and other Air- ports.....	531,325 00	
630	Airway and Airport Traffic Control.....	666,130 00	
631	Radio Aviation Services.....	1,625,000 00	
632	Meteorological Aviation Services.....	1,102,275 00	

SCHEDULE A—Concluded

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	DEMOBILIZATION AND RECONVERSION— <i>Concluded</i>		
	TRANSPORT— <i>Concluded</i>		
	CIVIL AVIATION DIVISION— <i>Concluded</i>		
633	Care, Operation and Maintenance of Royal Canadian Air Force airfields transferred to the Department of Transport.....	275,000 00	
634	Mackenzie River Route—Operation, Maintenance and Acquisi- tion of equipment.....	527,700 00	
635	North East (Crimson) Staging Route—Maintenance of Airfields	65,000 00	
	METEOROLOGICAL DIVISION		
636	Meteorological Service.....	1,024,925 00	
	RADIO DIVISION		
637	Administration of the Radio-telegraph Act and Regulations...	223,410 00	
638	Radio Direction Finding Stations, Radio Beacons and Radio- telegraph Stations—Operation and Maintenance.....	226,565 00	
		21,308,245 00	
	VETERANS AFFAIRS		
639	Treatment and Pension Examination—World War II.....	44,020,000 00	
640	Pensions—World War II.....	31,000,000 00	
641	War Veterans' Allowance Board—Pensions under the Dual Service Pension Order and allowances under War Veterans' Allowance Act to Veterans, World War II and North West Rebellion, 1885.....	350,000 00	
642	Investigations—Dependents Allowance Board.....	30,000 00	
643	Committee on Demobilization.....	5,000 00	
644	Post Discharge Rehabilitation Benefits.....	100,950,000 00	
645	Contingency Fund for the temporary assistance of Discharged Members of the Forces.....	10,000 00	
646	Gratuities—Auxiliary Services.....	70,000 00	
647	Hospital Accommodation and Facilities.....	22,818,620 00	
		199,253,620 00	1,189,400,574 00
	Total.....		*1,639,187,674 40

* Net total, \$ 888,954,394.10

SCHEDULE B.

Based on the Supplementary Estimates, 1946-47. The amount hereby granted is \$142,644,296.99, being the amount of the items in the said Estimates as contained in this Schedule.

SUM granted to His Majesty by this Act for the financial year ending 31st March, 1947, and all the purposes for which it is granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE		
	ADMINISTRATIVE SERVICE		
693	Departmental Administration—Further amount required.....	5,640 00	
	SCIENCE SERVICE		
694	Science Service Administration—Further amount required.....	976 00	
695	Animal and Poultry Pathology—Further amount required.....	19,628 00	
696	Bacteriology and Dairy Research—Further amount required..	10,860 00	
697	Botany and Plant Pathology—Further amount required.....	102,412 00	
698	Agricultural Chemistry—Further amount required.....	41,318 00	
	Entomology—		
699	Agricultural Entomology—Further amount required.....	78,053 00	
700	Forest Entomology—Further amount required.....	122,430 00	
701	Plant Protection—Further amount required.....	49,200 00	
	EXPERIMENTAL FARMS SERVICE		
702	Central Experimental Farm—Further amount required.....	12,500 00	
703	Branch Farms and Stations and Illustration Stations—Further amount required.....	334,250 00	
	PRODUCTION SERVICE		
704	Production Service Administration—Further amount required.	3,870 00	
705	Health of Animals—To provide for payment of compensation to owners of animals affected with diseases coming under the operation of The Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates.....	200 66	
706	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including additional Grant of \$6,000 to the Canadian Seed Growers Association—Further amount required.....	6,000 00	
707	Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates—Further amount required.....	90,900 00	
	MARKETING SERVICE		
708	Agricultural Economics, including Surveys formerly under Prairie Farm Rehabilitation Act—Further amount required	39,967 00	
709	Dairy Products—Further amount required.....	42,000 00	
710	Subsidies for Cold Storage Warehouses under The Cold Storage Act, and Grants, in the amounts detailed in the Estimates—Further amount required.....	253,894 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount		Total	
		\$	cts.	\$	cts.
	AGRICULTURE— <i>Concluded</i>				
	SPECIAL				
711	Prairie Farm Assistance Act Administration—Further amount required.....	50,000	00		
712	To reclaim and to prevent the flooding of valuable agricultural lands in the valley of the Lillooet River near Pemberton, B.C.....	100,000	00		
713	To provide for a portion of the cost, not exceeding one-third, of necessary repairs to dykes and aboteaux protecting coastal farm lands, to be undertaken by the Provinces of Nova Scotia and New Brunswick.....	60,000	00	1,424,098	66
	CIVIL SERVICE COMMISSION				
714	Salaries and Contingencies of the Commission—Further amount required.....			36,290	00
	EXTERNAL AFFAIRS				
715	Passport Office—Administration—Further amount required....	25,000	00		
716	Representation Abroad—including salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments—Further amount required.....	361,380	00		
	CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS				
717	Grant to the International Red Cross Committee—Further amount required.....	30,000	00		
718	Inter-Allied Reparations Agency.....	12,500	00		
719	Inter-American Committee on Social Security.....	4,500	00		
720	Provisional International Civil Aviation Organization—Further amount required.....	33,000	00		
721	International Commission on Air Navigation—Subscriptions for the years 1941-45, inclusive.....	8,300	00	474,680	00
	FINANCE				
722	Bank Inspection (Inspector General of Banks' Office)—Further amount required.....	4,000	00		
723	Royal Canadian Mint, including the Dominion of Canada Assay Office—Further amount required.....	64,385	00		
	PUBLIC DEBT CHARGES				
724	Servicing of Public Debt— Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.— Further amount required.....	90,000	00		
725	To provide for losses incurred in the redemption of Canada Savings Bonds not arising from fault or negligence on the part of the redemption agent.....	5,000	00		
	GENERAL				
726	To provide for the expenses of the Comptroller of the Treasury's Office—Further amount required.....	347,000	00		
727	Foreign Exchange Control Board—Administration.....	57,500	00		
728	To provide, subject to the approval of the Treasury Board, for salaries, cost of living bonus, reclassifications and increases—Further amount required.....	5,000,000	00	5,567,885	00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	FISHERIES		
729	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services—Further amount required.....	370,000 00	
730	To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942—Further amount required.....	125,000 00	
	SPECIAL		
731	To provide for the construction and equipping of a vessel of particular design for experimental fishing for herring and mackerel—Further amount required.....	22,000 00	
732	To provide for the expenses of Fisheries Technologist representing the Canadian Government in Japan and of Canadian Observer at meetings of International Council for Exploration of the Sea at Stockholm, Sweden.....	5,500 00	522,500 0
	INSURANCE		
733	Departmental Administration—Further amount required.....		7,700 00
	JUSTICE		
734	Administration of Justice—Miscellaneous Expenditure—Further amount required.....	4,000 00	
735	Supreme Court of Canada—Administration—Further amount required.....	2,000 00	
736	Exchequer Court of Canada—Administration—Further amount required.....	9,000 00	
737	Combines Investigation Branch—Further amount required.....	38,593 00	
	GENERAL		
738	To provide for expenses in connection with Espionage Prosecutions.....	150,000 00	
739	To provide for expenses in connection with the Royal Commission investigating the disclosure of confidential information to agents of a foreign power.....	37,000 00	240,593 00
	LABOUR		
740	Departmental Administration—Further amount required.....	21,216 00	
741	Annuities Act—Further amount required.....	120,189 00	
742	Fair Wages, Conciliation and Industrial Disputes Investigations—Further amount required.....	3,720 00	
743	Labour Gazette and Other Publications authorized by Labour Department Act—Further amount required.....	4,526 00	149,651 00
	LEGISLATION		
	THE SENATE		
744	General Administration—Further amount required.....	14,120 00	
745	To provide for the payment of the full sessional indemnity for the Session of 1946 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct.....	25,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	LEGISLATION—Concluded		
	THE SENATE—Concluded		
746	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the Senate who attended the first part of the present Session which commenced on March 14, 1946, and ended on April 17, 1946, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on April 17, 1946, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present session...	5,000 00	
	HOUSE OF COMMONS		
747	General Administration—Estimates of the Clerk—Further amount required.....	22,000 00	
748	Estimates of the Sergeant-at-Arms—Further amount required.	28,000 00	
749	To provide for the full sessional indemnity to members of the House of Commons—days lost through absence caused by illness, official public business, or Order of the House, or on account of death during the present session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, An Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.....	15,000 00	
750	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the House of Commons who attended the first part of the present Session which commenced on March 14, 1946, and ended on April 17, 1946, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on April 17, 1946, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present session.....	12,000 00	
	LIBRARY OF PARLIAMENT		
751	General Administration—Further amount required.....	2,390 00	123,510 00
	MINES AND RESOURCES		
	MINES AND GEOLOGY BRANCH		
752	Branch Administration—Further amount required.....	500 00	
	Bureau of Mines—		
753	Bureau of Mines Administration—Further amount required	7,080 00	
754	Mineral Resources Investigations—Further amount required	18,030 00	
	Bureau of Geology and Topography—		
755	Bureau of Geology and Topography Administration and Miscellaneous Services—Further amount required.....	3,040 00	
756	Geological Surveys—Further amount required.....	3,285 00	
757	Topographical Surveys, including expenses of the Geographic Board of Canada—Further amount required.....	4,155 00	
758	Drafting and Map Reproduction—Further amount required	3,020 00	
759	National Museum of Canada—Further amount required.....	18,765 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	MINES AND RESOURCES—Concluded		
	LANDS, PARKS AND FORESTS BRANCH		
	Government of the Northwest Territories— Airports, Roads, Buildings and Water Systems—Construction and Improvements—		
760	Roads—Further amount required.....	18,500 00	
	Dominion Forest Service—		
761	Forest Products Laboratories—Further amount required..	40,000 00	
	National Parks Bureau—		
762	National Parks and Historic Sites Services—Further amount required.....	21,000 00	
763	Administration of Migratory Birds Convention Act— Further amount required.....	2,870 00	
	SURVEYS AND ENGINEERING BRANCH		
764	Dominion Observatory, Ottawa—Further amount required....	11,200 00	
765	Dominion Astrophysical Observatory, Victoria, B.C.—Further amount required.....	3,770 00	
766	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts and including a grant of \$350 to the International Executive Council, World Power Conference—Further amount required.....	9,140 00	
767	Lake of the Woods Control Board—Further amount required..	585 00	
768	To provide for the costs of the Crown in litigation arising from alleged damages to riparian lands below the outlets of the Lake of the Woods affected by regulation under The Lake of the Woods Control Board Act, moneys expended to be largely reimbursed.....	6,000 00	
769	Engineering and Construction Service—Further amount required	3,405 00	
770	Snow Lake Mining Road, Manitoba—Amount required for Dominion contribution in 1946-47 for construction, under terms of agreement with the Province of Manitoba.....	150,000 00	
771	To provide for the survey of the Yukon Territory section of a Highway from the Alaska Highway to Atlin, B.C.....	15,000 00	
772	Geodetic Service—Further amount required.....	6,100 00	
773	International Boundary Commission—Further amount required	825 00	
	Hydrographic and Map Service—		
774	Legal Surveys and Map Service—Further amount required...	1,455 00	
775	To provide for the construction in the Snare River Drainage Basin, Northwest Territories, of a combined storage and hydro-electric development to serve the Yellowknife district, and to authorize the Minister of Mines and Resources, with the approval of the Governor General in Council, to engage engineering assistance and to undertake all related works by day labour or contract.....	950,000 00	
	INDIAN AFFAIRS BRANCH		
776	Branch Administration—Further amount required.....	9,300 00	
777	Indian Agencies—Further amount required.....	36,806 00	
	Reserves and Trusts—		
778	Administration—Further amount required.....	385,506 00	
	Welfare and Training—		
779	Welfare of Indians—Further amount required.....	75,000 00	
780	Indian Education—Further amount required.....	35,730 00	
	IMMIGRATION BRANCH		
781	Administration of the Immigration Act and the Chinese Immigration Act—Further amount required.....	9,500 00	
782	Field and Inspectional Service, Canada—Further amount required.....	47,000 00	
783	Field and Inspectional Service, Abroad—Further amount required.....	55,000 00	
			1,951,567 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	NATIONAL DEFENCE		
	(Other than Demobilization and Reconversion)		
784	Grants to Military Associations and Institutes, in the amounts detailed in the Estimates—Further amount required.....		102,675 00
	NATIONAL HEALTH AND WELFARE		
785	Departmental Administration—Further amount required.....	102,226 00	
	NATIONAL HEALTH BRANCH		
786	National Health Branch Administration, including contribution of \$5,131 to the International Office of Public Health—Further amount required.....	13,551 00	
787	Food and Drugs—Further amount required.....	20,208 00	
788	Opium and Narcotic Drugs—Further amount required.....	6,988 00	
789	Quarantine and Leprosy—Further amount required.....	37,597 00	
790	Laboratory of Hygiene—Further amount required.....	14,274 00	
791	Immigration Medical Inspection—Further amount required....	40,000 00	
792	Child and Maternal Hygiene—Further amount required.....	11,734 00	
793	Public Health Engineering—Further amount required.....	35,400 00	
794	Treatment of Sick Mariners—Further amount required.....	9,758 00	
795	Industrial Hygiene—Further amount required.....	10,000 00	
796	Nutrition Service—Further amount required.....	20,000 00	
797	Combating Venereal Diseases—Administration—Further amount required.....	9,540 00	
798	Medical Services—Indians and Eskimos—Further amount required.....	300,000 00	
	WELFARE BRANCH		
799	Old Age Pensions (including Pensions to the Blind)—Administration—Further amount required.....	6,285 00	
	GENERAL		
	National Film Board, including the Motion Picture Bureau		
800	Technical Services— Production and Distribution of Films and Other Visual Materials—Further amount required.....	153,000 00	790,561 00
	NATIONAL REVENUE		
	GENERAL		
801	Canadian Broadcasting Corporation Short Wave Station—Maintenance and Operation—Further amount required.....	81,154 75	
802	Capital Costs—Further amount required.....	101,514 83	182,669 58
	POST OFFICE		
803	Departmental Administration—Further amount required.....	15,000 00	
804	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices—Further amount required.....	3,511,018 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	POST OFFICE—Concluded		
805	Inspection and Investigation—Further amount required.....	51,500 00	
806	Railway Mail Service—Further amount required.....	769,196 00	
807	Air and Land Mail Services—Further amount required.....	50,000 00	
808	To provide, subject to allocation by the Treasury Board, for allowances to Stenographers, Grade 2, employed in the various services of the Post Office Department, who attain standards in shorthand and typewriting in accordance with regulations to be approved by the Governor General in Council.....	2,500 00	4,399,214 00
	PRIVY COUNCIL OFFICE		
809	General Administration—Further amount required.....	12,980 00	
	GENERAL		
810	Federal District Commission— Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of The Federal District Commission—Further amount required.....	55,000 00	
811	To provide for the expenses of the National Capital Planning Committee.....	75,000 00	142,980 00
	PUBLIC PRINTING AND STATIONERY		
812	Printing, Binding and Distributing the Annual Statutes— Further amount required.....	6,500 00	
813	Canada Gazette—Further amount required.....	20,000 00	
814	Plant, Equipment and Replacements—Further amount required.....	10,000 00	
815	Printing and Binding Official Publications for sale and distribution to Departments and the Public—Further amount required.....	20,000 00	56,500 00
	PUBLIC WORKS		
	CHIEF ARCHITECT'S BRANCH		
	Construction, Repairs and Improvements of Public Buildings		
	<i>Nova Scotia</i>		
816	{ Halifax Federal Building Improvements and repairs.....	14,000 00	
	{ Halifax—Postal Station at Armdale.....	30,000 00	
	<i>New Brunswick</i>		
817	Saint John Post Office Building—Site.....	200,000 00	
	<i>Prince Edward Island</i>		
818	Summerside Public Building—Site.....	10,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount		Total	
		\$	cts.	\$	cts.
	PUBLIC WORKS—Continued				
	CHIEF ARCHITECT'S BRANCH—Continued				
	Construction, Repairs and Improvements of Public Buildings—Continued				
	Quebec				
	Armstrong—Customs and Immigration Building—Further amount required.....	10,000	00		
	Beauport—Repairs to Armoury—Further amount required....	15,300	00		
	Drummondville—Public Building Site.....	6,000	00		
	Hull Public Building—Addition and alterations.....	10,000	00		
	Joliette Public Building—Addition to site.....	15,000	00		
	Lacolle—Building for Customs—Further amount required....	12,000	00		
	Magog Public Building—Alterations and improvements.....	10,000	00		
819	Montmagny—Site for Public Building.....	5,600	00		
	Montreal Delorimier Postal Station—Addition to site.....	20,000	00		
	Montreal Notre Dame de Grace Postal Station—Addition to site.....	11,250	00		
	Montreal Old Examining Warehouse—Addition, alterations and improvements—Further amount required.....	20,000	00		
	Montreal St. Henri Postal Station—Site.....	15,000	00		
	Phillipsburg—Building for Customs and Immigration—Further amount required.....	59,000	00		
	Plessisville Public Building—Alterations.....	6,500	00		
	Quebec Old Post Office Building—Improvements.....	10,000	00		
	Ontario				
	Belleville Public Building—Addition, alterations and fittings—Further amount required.....	10,000	00		
	Fort William Old Post Office Building—Alterations—(Revote)	13,000	00		
	Leamington Public Building—Addition, alterations and fittings—Further amount required.....	6,000	00		
	Oshawa—Addition to Public Building site.....	5,000	00		
	Ottawa—Addition to Physical Metallurgy Laboratory—Further amount required.....	20,000	00		
	Ottawa Daly Building—Improvements to ventilation.....	15,000	00		
	Ottawa Parliament Buildings and Grounds—Improvements....	90,000	00		
820	Ottawa—Purchase of property on Green Island.....	10,000	00		
	Ottawa Rideau Hall—Fire Protection—(Revote \$22,000).....	38,000	00		
	Ottawa Rideau Hall—Improvements and alterations.....	35,000	00		
	Ottawa—Storage building for National Gallery—Further amount required.....	12,000	00		
	Port Arthur—Public Building—Purchase of site.....	50,000	00		
	Sudbury Public Building—Site.....	105,000	00		
	Toronto Dominion Public Building—Improvements and Repairs	10,750	00		
	Toronto—Office and Storage Building.....	175,000	00		
	Toronto Postal Terminal "A"—Battery Charging Equipment.	17,000	00		
	Toronto—Site for Postal Station on St. Clair Avenue.....	40,000	00		
	Manitoba				
821	St. Boniface Public Building—Addition and Alterations.....	18,000	00		
	Winnipeg Public Building—Site.....	300,000	00		
	Saskatchewan				
822	Prince Albert Public Building—Addition and Alterations.....	65,000	00		
	Regina—Accommodation for Department of Trade and Commerce.....	14,300	00		

SCHEDULE B—Continued

No. of Vote	Service	Amount		Total	
		\$	cts.	\$	cts.
	PUBLIC WORKS—Continued				
	CHIEF ARCHITECT'S BRANCH—Concluded				
	Construction, Repairs and Improvements of Public Buildings				
	—Concluded				
	<i>Alberta</i>				
823	Calgary—Accommodation for Department of Trade and Commerce.....	27,000	00		
	Calgary—Purchase of Buildings from War Assets Corporation.....	8,000	00		
	Lethbridge Public Building—Addition and alterations, etc.— Further amount required.....	8,000	00		
	Peace River Public Building—Local Improvements, Taxes....	7,200	00		
	<i>British Columbia</i>				
824	Chilliwack Public Building—Addition.....	40,000	00		
	North Vancouver—Postal Station.....	50,000	00		
	Vancouver Post Office Building—Site.....	750,000	00		
	Vancouver Public Building—Improvements and Repairs.....	14,000	00		
	William Head Quarantine Station—Alterations, Improvements and Repairs.....	66,000	00		
	CHIEF ENGINEER'S BRANCH				
825	Engineering, including salaries of Engineers, Clerks, etc.— Further amount required.....	40,650	00		
	Dredging				
826	Ontario and Quebec—Further amount required.....	50,000	00		
827	British Columbia and Yukon—Further amount required.....	80,000	00		
	Maintenance and Operation of Roads and Bridges				
828	Burlington Channel Bridge—Further amount required.....	10,000	00		
829	Generally—Further amount required.....	21,500	00		
	Construction, Repairs and Improvements— Harbours and Rivers				
	<i>Nova Scotia</i>				
830	Bay St. Lawrence—Towards harbour repairs and improvements.....	60,000	00		
	Creignish—Towards breakwater-wharf reconstruction.....	10,000	00		
	Ferry Landings at Tiverton, East Ferry, Freeport and Westport Harbours and Rivers Generally—for maintenance of services, and for repairs and reconstruction due to extremely heavy storms during 1944 and 1945, no new works to be undertaken —Further amount required.....	300,000	00		
	L'Ardoise Beach—Breakwater extension.....	30,000	00		
	McDonald's Cove—Towards breakwater.....	14,000	00		
	Pictou—Toward restoration of harbour facilities.....	20,000	00		
	Port Mouton—Towards dredging.....	150,000	00		
		30,000	00		
	<i>Prince Edward Island</i>				
831	North Lake—Pier extension.....	13,000	00		

SCHEDULE B—Continued

No. of Vote	Service	Amount		Total	
		\$	cts.	\$	cts.
	PUBLIC WORKS—Continued				
	CHIEF ENGINEER'S BRANCH—Concluded				
	Construction, Repairs and Improvements—				
	Harbours and Rivers—Concluded				
	<i>New Brunswick</i>				
832	Dalhousie—Wharf reconstruction and dredging—Further amount required.....	3,500	00		
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken—Further amount required.....	20,000	00		
	McEachern's Point—Wharf extension—Further amount required.....	5,000	00		
	<i>Quebec</i>				
833	Batiscan River—Dredging.....	40,000	00		
	Beauharnois—Wharf reconstruction—Further amount required.....	7,000	00		
	Desjardins—Wharf improvements.....	15,000	00		
	Isle Verte—Wharf repairs—Further amount required.....	10,000	00		
	Matane—Dredging.....	130,000	00		
	Mechins—Wharf repairs and reconstruction—Further amount required.....	15,000	00		
	Ruisseau Leblanc—Towards breakwater reconstruction.....	30,000	00		
	Ste. Felicite—Wharf repairs—Further amount required.....	7,500	00		
	<i>Ontario</i>				
834	Belleville—Harbour improvements.....	65,000	00		
	Bronte—Reconstruction of pier—Further amount required.....	12,000	00		
	Cobourg—Reconstruction of Harbour Works—Further amount required.....	15,000	00		
	Grand Bend—Repairs to North Pier—Further amount required.....	6,000	00		
	Gros Cap—Breakwater-wharf.....	14,300	00		
	Meaford—Dredging.....	58,000	00		
	North Bay—Wharf extension.....	48,000	00		
	Pelee Island—Wharf improvements—Further amount required.....	10,000	00		
	Port Arthur—Towards breakwater.....	200,000	00		
	Port Hope—Harbour repairs—Further amount required.....	125,000	00		
	Stanley House—Wharf (Revote).....	4,000	00		
	Wolfe Island (Marysville)—To take over and rebuild wharf....	25,000	00		
	<i>Manitoba</i>				
835	Hecla—Wharf reconstruction—Further amount required.....	19,000	00		
	<i>Saskatchewan, Alberta and Northwest Territories</i>				
836	Waskesiu Lake—Toward harbour improvements.....	15,000	00		
	<i>British Columbia</i>				
837	Alert Bay—Breakwater.....	30,000	00		
	Davis Bay—Wharf repairs and improvements.....	16,000	00		
	Fraser River (Kirkland Island)—Channel protection.....	75,000	00		
	Kanaka Landing—Floats (Revote \$4,900).....	5,500	00		
	Ladysmith—Float and breakwater—Further amount required.....	4,000	00		
	Nanaimo—Wharf repairs and improvements.....	61,000	00		
	Port Alberni—Harbour improvements—Further amount required.....	140,000	00		
	Steveston No. 2 Road—Wharfage facilities.....	16,000	00		
	Westview—Harbour improvements—Further amount required.....	40,000	00		

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PUBLIC WORKS—Concluded		
	TELEGRAPH BRANCH		
838	Branch Administration—Further amount required.....	13,000 00	
	Telegraph and Telephone Services, Operation and Maintenance		
839	Division Superintendent's Office—Vancouver—Further amount required.....	15,100 00	
840	British Columbia—Northern and Yukon Districts—Further amount required.....	218,000 00	
841	British Columbia—Vancouver Island District—Further amount required.....	64,000 00	
	Reconstruction, Repairs and Improvements		
842	Communication facilities for Islands lying off the coast of Lunenburg County, N.S.....	1,650 00	
843	Telephone Line Catalone to Bateston (Revote).....	700 00	
844	Telephone line from Peter Pond Lake to Portage La Loche—Further amount required.....	10,000 00	
845	Repairs and Renewals of submarine cables on Pacific Coast (Revote).....	6,600 00	
846	Bowen Island—Pender Harbour, B.C.—Telephone Line—Further amount required.....	25,000 00	
847	For the purchase and installation of radiophone equipment at Minstrel Island and on Vancouver Island at Kelsey Bay (Revote).....	9,000 00	
848	For the purchase of the portion of the Pacific Communication System taken over by the Dominion Government.....	1,255,000 00	
849	Purchase of Submarine Cable for replacement and Reserve Stock (Revote).....	12,100 00	
850	British Columbia—Northern and Yukon Districts—Further amount required.....	21,300 00	
851	British Columbia—Vancouver Island District—Further amount required.....	8,700 00	
	GENERAL		
852	Miscellaneous works not otherwise provided for, not more than \$5,000 to be expended upon any one work—Further amount required.....	35,000 00	
853	National Gallery of Canada—Further amount required.....	25,000 00	6,335,000 00
	ROYAL CANADIAN MOUNTED POLICE		
854	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Further amount required.....	154,954 00	
855	Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Further amount required.....	14,995 00	169,949 00
	SECRETARY OF STATE		
856	Canada Temperance Act—Further amount required.....	1,000 00	
	PATENT AND COPYRIGHT OFFICE		
857	Copyright and Industrial Designs Division—Further amount required.....	3,500 00	4,500 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
TRADE AND COMMERCE			
858	Departmental Administration—Further amount required.....	24,166 00	
859	Foreign Trade Services— Commercial Relations and Foreign Tariffs Division—Further amount required.....	18,810 00	
860	Import Division, including a contribution of \$2,500 to The International Cotton Advisory Committee—Further amount required.....	30,070 00	
861	Trade Publicity and Advertising in Canada and Abroad—Further amount required.....	16,750 00	
862	Wheat and Grain Division—Further amount required.....	2,255 00	
863	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act—Further amount required.....	46,720 00	
DOMINION BUREAU OF STATISTICS			
864	Administration—Further amount required.....	5,810 00	
865	Statistics—Further amount required.....	196,718 00	
866	Census of Population—Further amount required.....	86,680 00	
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS			
867	Administration—Further amount required.....	5,200 00	
<i>Pacific Ocean</i>			
868	Prince Rupert, B.C., and the United Kingdom, and/or the Continent, service between.....	60,000 00	
<i>Western Local Services</i>			
869	Prince Rupert, B.C., and Queen Charlotte Islands, service between—Further amount required.....	10,000 00	
	Vancouver and Northern ports of British Columbia, service between—Further amount required.....	22,000 00	
<i>Eastern Local Services</i>			
870	Grand Manan and the Mainland, service between—Further amount required.....	52,000 00	
	Halifax, Canso and Guysboro, service between—Further amount required.....	16,000 00	
	Owen Sound and ports on Manitoulin Island and Georgian Bay, service between—Further amount required.....	30,000 00	
	Prince Edward Island and Nova Scotia, service between—Further amount required.....	45,000 00	
	Saint John, Westport and Yarmouth and other way ports, service between—Further amount required.....	7,000 00	
			675,179 00
TRANSPORT			
871	Departmental Administration—Further amount required.....	22,042 00	
CANALS SERVICE			
872	Canals Service—Administration—Further amount required....	885 00	
873	Canals—Operation and Maintenance—Further amount required	145,200 00	
874	Canals—Improvements—Further amount required.....	27,500 00	
875	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations—Further amount required.....	25,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRANSPORT— <i>Concluded</i>		
	MARINE SERVICE		
876	Administration of Floating Equipment—Further amount required.....	2,345 00	
877	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs—Further amount required.....	125,000 00	
878	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers—Further amount required.....	132,500 00	
879	To provide for Canada's share of the cost of the North Atlantic Ice Patrol.....	8,000 00	
	RAILWAY SERVICE		
880	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under jurisdiction of the Department—Further amount required.....	10,000 00	
881	Prince Edward Island Car Ferry and Terminals—To provide for the construction of an ice-breaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service—Capital—Further amount required.....	200,000 00	
	GOVERNMENT EMPLOYEES' COMPENSATION ACT		
882	Administration of the Government Employees' Compensation Act—Further amount required.....	3,000 00	
	AIR SERVICE		
	(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944 and 8207 of 24th October, 1944).		
	Civil Aviation Division		
883	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder—Further amount required.....	17,200 00	
	Airways and Airports—		
	Operation and Maintenance—		
884	Civil Aviation Services—Further amount required....	386,000 00	
885	Radio Aviation Services—Further amount required...	48,580 00	
	Radio Division		
886	Administration of the Radiotelegraph Act and Regulations—Further amount required.....	12,680 00	
887	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance—Further amount required.....	21,900 00	
			1,187,832 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	VETERANS AFFAIRS		
888	Departmental Administration—Further amount required.....	484,923 00	
889	District Administration—Further amount required.....	2,559,361 00	
890	Rehabilitation Services—Further amount required.....	315,920 00	
891	Treatment Services—Further amount required.....	8,025,960 00	
892	Prosthetic Services—Further amount required.....	55,336 00	
893	Canadian Pension Commission — Administration — Further amount required.....	118,173 00	
894	Veterans' Bureau—Further amount required.....	72,392 00	
895	War Veterans' Allowance Board—Administration—Further amount required.....	7,753 00	
	PAYMENTS TO OR FOR VETERANS AND DEPENDENTS		
896	European War Pensions—World War I—Further amount required.....	250,000 00	
897	War Veterans' Allowances—World War I—Further amount required.....	1,000,000 00	
898	Hospital and Other Allowances—World War I—Further amount required.....	100,000 00	
899	Gallantry Awards—Further amount required.....	10,000 00	
	SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
900	Administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans' Land Act, including engineering and other investigational planning and subdivision expenses that do not add tangible value to real property—Further amount required.....	1,135,160 00	
901	To provide for payment of grants to veterans settled on Provincial Lands, in accordance with agreements with Provincial Governments under Section 35 of the Veterans' Land Act, 1942, and payment of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Mines and Resources, under Section 35 of the Veterans' Land Act, 1942, as amended (P.C. 1550 of 18th April, 1946) and Item 466 of the Main Estimates—Further amount required.....	1 00	14,134,979 00
	LOANS AND INVESTMENTS		
	VETERANS AFFAIRS		
	<i>Soldier Settlement and Veterans' Land Act</i>		
902	To provide for purchase of land and improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; refunds of surplus to veterans (Section 19); and for protection of security under the Veterans' Land Act—Further amount required.....		10,000,000 00
	DEMOBILIZATION AND RECONVERSION		
	AGRICULTURE		
903	Agricultural Supplies Board—Further amount required.....		1,500,000 00
	CIVIL SERVICE COMMISSION		
904	Supply of Personnel for Demobilization and Reconversion Services—Further amount required.....		180,206 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	DEMobilIZATION AND RECONVERSION		
	FINANCE		
905	Wartime Prices and Trade Board— Administration—Further amount required.....	1,675,000 00	
906	Halifax Area Explosion and VE Day Damage— Administration expenses in connection with investigations— Further amount required.....	25,000 00 650,000 00	
907	Payment of Claims—Further amount required.....		
908	To authorize the winding up of The War Risk Insurance scheme the payment out of The War Damage Insurance Special Account to policyholders, including His Majesty in right of Canada, in respect of policies issued pursuant to Order in Council P.C. 2/8917 of September 30, 1942, of the refund of 47·1% of net premium contributions as defined in Order in Council P.C. 11038 of December 3, 1942, and the payment into the Consolidated Revenue Fund of any balance remain- ing in the said Special Account.....	1 00	
909	To provide for payments at time of delivery by Canadian Wheat Board to producers of Ontario winter wheat at the rate of nine cents per bushel, subject to regulations to be approved by the Governor General in Council.....	630,000 00	2,980,001 00
	FISHERIES		
910	To authorize and to provide for assistance in the construction of vessels of the dragger and long liner type, Atlantic Coast, under terms and conditions to be approved by the Governor General in Council—Further amount required.....	150,000 00	
911	To provide for the construction of Fishermen's Floats, Prince Rupert, B.C.—Further amount required.....	28,000 00	
912	To provide for payment of interest charges incurred in connection with the purchase of the 1945 canned salmon pack on behalf of the British Government.....	6,000 00	
913	To provide for the payment of compensation for diminution of value caused by war damage to fishing boats and gear.....	2,000 00	186,000 00
	LABOUR		
914	Administration <i>re</i> Placement of Labour Planning; Co-ordination of training; hastening of demobilization of skilled workers; Civil Reinstatement Act and consolidation and completion of mobilization cases and records—Further amount required	50,000 00	
915	National War Labour Board and Regional Boards—Further amount required.....	3,239 00	
916	Wartime Bureau of Technical Personnel—Further amount required.....	27,900 00	
	Vocational Training—		
917	Administration—Further amount required.....	8,329 00	
918	Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years—Further amount required.....	2,300,000 00	
919	National Joint Conference Board of the Construction Industry— Further amount required.....	1,000 00	
920	Dispersal, maintenance and removal of Japanese Nationals and other persons of the Japanese race—Further amount re- quired.....	300,000 00	
921	To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and in other essential industry in Canada where Canadian Labour is not available to meet the need ..	350,000 00	3,040,468 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	DEMOBILIZATION AND RECONVERSION		
	MINES AND RESOURCES		
	MINES AND GEOLOGY BRANCH		
922	To provide for investigations of petroliferous deposits and of potential petroliferous areas in Canada—Further amount required.....	100,000 00	
	IMMIGRATION BRANCH		
923	To provide for expenses in connection with the return to foreign countries of seamen who were members of crews of ships which were taken over by the Canadian Government during the war.....	15,000 00	115,000 00
	NATIONAL DEFENCE		
924	Air Services—Further amount required.....	7,866,909 00	
925	Naval Services—Further amount required.....	4,869,252 00	
926	Annuity to the widow of the late Laurence Whittington, effective April 1, 1946.....	200 00	12,736,361 00
	NATIONAL HEALTH AND WELFARE		
927	Old Age Pensions and Pensions to the Blind—Further amount required.....	600,000 00	
928	Treatment of Canadian Fishermen and Seamen—Further amount required.....	5,000 00	
929	Processing, Storage and Distribution of Blood for Transfusion—Connaught Laboratories, Toronto.....	17,000 00	
930	University of Montreal Laboratories, Montreal.....	4,000 00	
931	Grant to Canadian Nurses' Association.....	25,535 00	
932	Prince Rupert, B.C.—Purchase and installation of Water Pump.....	2,498 00	
933	Health Services, Halifax, N.S.—Further amount required.....	3,400 00	657,433 00
	PRIVY COUNCIL OFFICE		
934	Office of the Special Commissioner for Defence Projects in Northwest Canada—Further amount required.....	1,673 00	
935	Food Information Committee—Further amount required.....	25,000 00	26,673 00
	PUBLIC WORKS		
	CHIEF ARCHITECT'S BRANCH		
936	Halifax, N.S.—To complete payments on contract for temporary office building for Department of Veterans Affairs.....	2,200 00	
937	London, Ontario—Purchase and alterations to Garvey Building for Department of Veterans Affairs—Further amount required.....	30,000 00	
938	Post-War Programme—Expenses in connection with preparation of plans, specifications, etc.—Further amount required.....	30,000 00	
	CHIEF ENGINEER'S BRANCH		
939	Waterways, Alberta—To complete payments on contract for dredging in Athabasca and Clearwater Rivers.....	6,000 00	68,200 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	DEMOBILIZATION AND RECONVERSION		
	RECONSTRUCTION AND SUPPLY		
940	To provide for the liquidation of contracts, including commitments of previous years related to the acquisition of assets operated by the Department or an agency of the Department; miscellaneous and unforeseen expenses, and for recoverable advances—Further amount required.....	6,500,000 00	
941	Termination of Contracts—Further amount required.....	25,000,000 00	
942	Emergency Shelter—Administration—Further amount required.....	750,000 00	
943	To provide for the liquidation of outstanding commitments for the purchase of war supplies delivered prior to V-J Day, which accounts would have been payable, if rendered in previous fiscal years, out of The War Appropriation Act, No. 1, 1945, or the War Appropriation (United Nations Mutual Aid) Acts (Revote).....	5,000,000 00	37,250,000 00
	TRANSPORT		
944	Departmental Administration—Further amount required.....	3,800 00	
945	Transport Controller's Office—Further amount required.....	14,300 00	
946	To provide for facilities and operations under the Administration of the Director of Merchant Seamen, and to authorize assistance to Merchant Seamen in taking courses of vocational or technical training for the purpose of advancement in the Merchant Navy under regulations to be approved by the Governor General in Council and as provided in Item 620 of the Main Estimates—Further amount required.....	1 00	
947	To provide for the purchase, leasing or otherwise acquiring properties required in Canada by the United States Government, subject to the approval of the Governor General in Council and for repayment to the Canadian National Railways of the salaries and expenses of Canadian National Railways personnel engaged in acquiring the said properties—Further amount required.....	127,000 00	
	MARINE SERVICE		
948	Marine Service Steamers, including Icebreakers.....	30,015 75	
	RAILWAY AND STEAMSHIP SERVICES		
949	To provide for assistance by the Government to the Canadian National Railway Company in the development of the iron ore deposit owned by the Steep Rock Mines, Limited, near Atikokan, Ontario (Revote)—Further amount required.....	217,000 00	
	AIR SERVICE		
	(Control and supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944 and P.C. 8207 of 24th October, 1944)		
950	Canadian Government Trans-Atlantic Air Service—To provide for the cost of modifications and improvements to eight "Lancaster" Bomber Aircraft to equip them for use in the Trans-Atlantic Air Service—Capital.....	1,670,000 00	

SCHEDULE B—*Concluded*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	DEMOBILIZATION AND RECONVERSION		
	TRANSPORT— <i>Concluded</i>		
	AIR SERVICE— <i>Concluded</i>		
	Civil Aviation Division		
	Airways and Airports—		
951	Construction and Improvements, including Radio Facilities —Capital—Further amount required.....	425,000 00	
952	Airways and Airports—Operation and Maintenance— Operation and Maintenance of Municipal and other Airports —Further amount required.....	35,000 00	
953	Airway and Airport Traffic Control—Further amount re- quired.....	117,000 00	
954	Radio Aviation Services—Further amount required.....	205,000 00	
955	Meteorological Aviation Services—Further amount re- quired.....	126,000 00	
956	Care, Operation and Maintenance of Royal Canadian Air Force Airfields transferred to the Department of Transport— Further amount required.....	300,000 00	
957	North East (Crimson) Staging Route—Maintenance of Air- fields—Further amount required.....	40,000 00	
	Meteorological Division		
958	Meteorological Service—Further amount required.....	123,300 00	
	GENERAL		
	NATIONAL HARBOURS BOARD		
	Halifax Harbour—		
959	Reconstruction of Immigration Quarters in Shed 21.....	111,000 00	
960	Operation and Maintenance of Fire Tug <i>Rouille</i>	51,775 00	
			3,596,191 75
	VETERANS AFFAIRS		
961	Treatment and Pension Examination—World War II—Further amount required.....	7,471,250 00	
962	Pensions—World War II—Further amount required.....	6,000,000 00	
963	Post Discharge Rehabilitation Benefits—Further amount required.....	18,130,000 00	
964	Detention Allowances, Canadian Seamen.....	26,000 00	
			31,627,250 00
	Total.....		142,644,296 99

SCHEDULE C.

Based on the Further Supplementary Estimates, 1946-47. The amount hereby granted is \$2,000,000.00, being the amount of the item in the said Estimates as contained in this Schedule.

SUM granted to His Majesty by this Act for the financial year ending 31st March, 1947, and all the purposes for which it is granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	LOANS AND INVESTMENTS		
	CANADIAN BROADCASTING CORPORATION		
965	Loans to the Canadian Broadcasting Corporation repayable with interest at a rate to be fixed by the Governor in Council on such terms and conditions as the Governor in Council may determine and to be applied in payment of expenditures on the construction, extension or improvement of capital works of the broadcasting facilities of the Canadian Broadcasting Corporation in Canada. Such loans, with interest, shall be a charge on the revenues of the Canadian Broadcasting Corporation next after the charge imposed under the provisions of Section 17 of the Canadian Broadcasting Act, 1936.....		2,000,000 00
	Total.....		2,000,000 00

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Law Printer to the King's Most Excellent Majesty.

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